

State of California Franchise Tax Board Publication 1098 (Revised 2006)



Guidelines for the Development and Use of Substitute, Scannable, and Reproduced Tax Forms

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All FTB Tax Forms

Introduction

The Franchise Tax Board (FTB) prescribes the format of California tax returns, schedules, statements, and declarations. California Revenue and Taxation Code Section 18621.5 gives FTB the authority to approve or reject any substitute or scannable tax form that is commercially printed, computer-produced, or computer-programmed that does not meet the guidelines mentioned in this publication or that would cause processing problems. In exercising this authority, FTB's primary objectives are to ensure that the tax forms:

- Are compatible with FTB's automated processing and system needs.
- Result in the accurate assessment of the taxpayer's tax liability.
- Present information in a uniform pattern.

These guidelines are for computerized tax processors, developers of tax software, computer programmers, commercial printers, and others (hereafter referred to as CTPs) who develop and use substitute, scannable, paperless Schedules K-1 (565 and 568), and reproduced tax forms, or who must get FTB's approval of their substitute, scannable, and reproduced tax forms. Unless stated otherwise, the term "form" as used in these guidelines includes tax returns, schedules, statements, and declarations.

What's New for 2006

Form Year Indicator

Change the Form Year Indicator on all substitute and scannable forms to "06." Exception: For scannable Forms 100-ES, 540-ES, 541-ES, and FTB 3522, use "07."

FTB Assigns Generic Number to Use as Doc ID

For 2006, the format of the Doc ID has changed. See page 13, "DOC ID LIST (Form Number to Use in document ID "String")" for position and content details of the Doc. ID "string."

New Print Locations for Doc ID and CTP ID

CTPs must center the new generic Doc ID between the existing registration marks at the bottom of all forms at print line 63. The Doc ID **must** begin in print position 40 and end in print position 46 (with four blank spaces before and after the Doc ID).

CTP ID

CTPs must program their three-digit CTP ID to print on print line 63, in print positions 32, 33, and 34. One blank space will follow the CTP ID in position 35 followed by the vertical portion of the left bottom registration mark.

Note: Specifications for the bottom registration marks is unchanged. See page 11, "**Bottom Margin Registration Marks.**"

PACARRP Box – Program Codes for Military, Disaster, Taxpayer and Spouse Deceased Dates in "RP" Box

To help identify taxpayers with a military or disaster special processing requirement, and to identify taxpayer and spouse deceased dates, program the processing codes for these items (codes shown below) in the PACARRP "RP" box on all computer-generated resident and nonresident returns [scannable Form 540, substitute Forms 540 2EZ, 540X, and 540NR (Long and Short)].

Military - U

Disaster - 9

Taxpayer deceased date – D

Spouse deceased date - C

See the scannable Form 540 specifications that begin on page 32 for details on how to program the processing codes in the "RP" box.

FTB Pub. 1095D, Tax Practitioner Guidelines for Computer-Prepared Returns, includes specific instructions about how practitioners should handle their clients' special processing needs.

New Business Entity Vouchers and the Scannable Format

For 2006, FTB adds Business Entity vouchers FTB 3587 and FTB 3588 to the existing pool of BE and PIT scannable vouchers FTB 3519, 3522, 3537, 3538, 3539, 3563, 3582, 3586 and Forms 100-ES, 540-ES, and 541-ES, and scannable Form 540, that FTB will support in a scannable format. In an effort to expedite processing, reduce costs, and minimize manual intervention, we request that software companies no longer produce or support these forms in a format other than scannable.

New Forms

Vouchers:

For 2006, the following, tax deposit vouchers are available as substitute forms:

- Form FTB 3576, Tax Deposit Voucher for Individuals
- Form FTB 3577, Tax Deposit Voucher for Corporations
- Form FTB 3578, Tax Deposit Voucher for LLCs
- Form FTB 3579, Tax Deposit Voucher for LPs, LLPs, or BEMICs
- Form FTB 3581, Tax Deposit Refund and Transfer Request

Forms:

- Form FTB 3725, Assets Transfer from Parent Corporation to Insurance Company Subsidiary
- Form FTB 8453-LLC, California e-file Authorization for LLCs
- Form FTB 8453-P, California e-file Authorization for LPs, LLPs and REMICs

Obsolete Forms

No obsolete forms.

Format Changes

- Form Type Indicator- Scannable Form 100-ES minor change at print line 51. Delete Indicator "3" as Form 199 filers do not use Form 100-ES. Form Type Indicator limits the type of return the entity files to: "1", "2", or "0".
- Due Dates on Estimate Vouchers Due to customer concern, the due date is back on scannable Form 540-ES and Form 541-ES. The due date prints above the form number on print line 46, and below the "DETACH HERE" line in Courier 8-point font.
- Voucher number On scannable Form 100-ES, the voucher number (e.g., Voucher 1) prints above the form number, on print line 46, and below the "DETACH HERE" line in Courier 8-point font.

Legislative Changes

AB 1282, (Stats. 2006, CH 712) Child Care Program Credit/Child Care Contribution Credit: extends repeal date to 2012.

SB 1249, (Stats. CH 645) Voluntary Contribution Funds: fixes threshold for CA Fund for Senior Citizens at \$250,000.

SB 1827, (Stats. 2006, CH 802) Allow registered domestic partners to file joint or separate returns (beginning taxable year 2007).

Voluntary Contributions

One new voluntary contribution is added to Forms 540, 540 2EZ, Long and Short 540NR and official Forms 540A and 541.

CA Sea Otter Fund

The California Coastal Conservancy and the Department of Fish and Game will each be allocated 50% of the contributions. The California Coastal Conservancy will use the contributions for research and programs related to the near-shore ecosystem, including sea otters. The Department of Fish and Game will use the contributions to establish a sea otter fund within the department's index coding system for increased investigation, prevention, and enforcement action.

Important Reminders

Font

Use Courier 12-point font, **not bold**, for taxpayer data, CTP ID, and Doc ID on substitute and scannable tax forms and vouchers. Contact the Substitute Forms Program for specific instances where a smaller font may be used for taxpayer data.

Fax Resubmission Tracking Sheet

A Fax Resubmission Tracking Sheet will accompany the fax that we send to you with our review comments for those forms requiring re-work or revisions. We ask that you include this sheet with your faxed resubmission copies or hard copies. This will ensure proper recognition of resubmitted forms and more timely turnaround to you.

"Amount of Payment" – Exception for all Scannable Estimate Vouchers (Forms 100-ES, 540-ES, and 541-ES)

To better meet taxpayers expectations and enable FTB to optimize efficient processing of scannable estimate vouchers (Forms 100-ES, 540-ES, and 541-ES), we will allow software programs to leave the taxpayer's "Amount of payment" dollar amount blank. This provides a solution for those taxpayers who determine their estimate payment amount at a later date allowing them to enter the payment amount by hand.

Use of Hyphens in Street Address Field

FTB allows the use of hyphens in the taxpayer's street address field **only**. Use hyphens in this field on all personal income tax and business income tax forms and vouchers (scannable and substitute versions).

Definitions of Substitute, Scannable, and Reproduced Tax Forms and Vouchers

Substitute Tax Forms and Vouchers

A form or voucher, other than the official FTB form or voucher, that is:

- Computer-produced.
- Computer-programmed, including paperless Schedules K-1 (565 and 568) (magnetic media).
- Commercially typeset and printed.

FTB must be able to process substitute tax forms and vouchers in the same manner as the official "handprint" forms and vouchers. Substitute tax forms and vouchers that are electronically processed must be compatible with FTB's automated system. Therefore, substitute tax forms and vouchers that are electronically processed must duplicate the appearance and layout of the official form and voucher including size of margins, special keying symbols, line numbers, and code numbers.

Scannable Tax Form 540

FTB will process all scannable 540 returns (nonremit and remit) through FTB's automated imaging system. Scannable Form 540 is similar to the official Form 540, California Resident Income Tax Return, with the following exceptions on Side 1:

- 1) The taxpayer entity information layout.
- A scannable band area that contains the taxpayer's tax data and tax preparer's ID (FEIN and/or SSN/PTIN) number.

The remaining layout of scannable Form 540 is like the official Form 540. See page 23 "Scannable Form 540" for more information.

Scannable Vouchers (Forms 100-ES, 540-ES, 541-ES, and FTB 3519, 3522, 3537, 3538, 3539, 3563, 3582, 3586, 3587, and 3588)

The FTB will process all BE and PIT scannable vouchers through FTB's automated imaging system. The scannable vouchers are similar to their official counterparts, with the following exception:

A taxpayer entity information layout.

"DO NOT FILE" Message Example

Sign Here

It is unlawful to forge a spouse's signature.

Joint return? (see page 24)

	ind out if you should attach a copy of your complete federal return. Und panying schedules and <u>sta</u> tements, and to the best of my knowledge a	nd belief, it is true, correct, and complete.
Your signature X	Spots e't sign utre (n a joint re in, both mu sign) X	Date Date
Paid preparer's signature (declaration of p	reparer is based on all information of which preparer has any knowledge)	Paid preparer's SSN/PTIN
Firm's name (or yours if self-employed)	Firm's address	FEIN

Side 2 Form 540 c1 2006

613

3102066

Voucher Size

Vouchers should measure 3½" x 8½." To ensure that the "height" of a voucher is not larger than 4 inches, FTB will measure from the "DETACH HERE/DO NOT MAIL" line to the edge of the bottom margin. FTB will not approve any voucher that is more than 4 inches in height.

Reproduced Tax Form

A photocopy (or scanned image) of the official FTB form.

"DO NOT FILE" Message Requirements

If your company releases a software package that includes **any** substitute or scannable form that does not have FTB approval, a "DO NOT FILE" message **must** print on the form in the taxpayer entity area and, if applicable, signature area.

The "DO NOT FILE" message **must** be large enough to deter users from "whiting it out" and filing the form. FTB will not provide specifications for "building" the "DO NOT FILE" message. Software developers may duplicate the "DO NOT FILE" message example shown on this page, or develop their own. **Note:** Companies that choose to develop their own "DO NOT FILE" message must keep the size and type style similar to the example shown on this page.

Companies do **not** need to print the "DO NOT FILE" message on forms with FTB approval. However, each company **must** submit one example of how its "DO NOT FILE" message will print on any form released before it has FTB approval. We recommend that you submit your "DO NOT FILE" message with your first forms review package.

Who Must Get Approval for Substitute, Scannable, and Reproduced Tax Forms

Substitute and Scannable Forms

Any company, including commercial printers or business forms companies, that develop and use substitute and/or scannable tax forms must get approval from FTB.

The company must get approval from FTB if it develops:

- Substitute and/or scannable tax forms using its own tax software programs.
- Tax software programs to be used with substitute and/or scannable tax forms developed by another company.

 Substitute and/or scannable tax forms for other companies to use with their tax software programs.

The company must get forms approval from FTB annually, **before** it releases or distributes substitute and/ or scannable tax forms (that require FTB approval) to its customers or clients.

Companies submitting Schedules K-1 (565 or 568) in a paperless format, must use FTB's free K-1 TestWare. For more information, see page 22 "Guidelines for Developing Substitute Schedules K-1 (565 and 568)."

If your company is described above, your customers or clients do not need to get additional approval from FTB to use your FTB-approved substitute and/or scannable tax forms. However, they should verify that your substitute and/or scannable tax forms have FTB approval.

Examples of customers or clients who should verify FTB approval, by asking you for a copy of your FTB-approval letter(s), are:

- Tax practitioners who purchase software that produces substitute and/or scannable tax forms,
- Tax practitioners who purchase substitute and/or scannable tax forms from commercial printers or business forms companies, and
- Software providers who sell the products of tax software developers who design substitute and/or scannable tax forms.

Reproduced Tax Forms

FTB will accept reproductions of official handprint forms without FTB approval if the reproductions are:

- Facsimiles of the official form produced by photo-offset, photoengraving, photocopying, or other similar reproduction processes.
- Facsimiles of scanned images of the official form.
- Printed with black ink on white paper of substantially the same weight, texture, and quality as the official forms.
- Legible in both the original text of the form and the filled-in data.
- The same dimensions as the official form, including the paper and the image reproduced on it.

The signatures on the reproduced forms must be original.

(continued on page 11)

Forms That Require FTB Approval

Number of forms that you must submit:

- Scannable Form 540: Submit 3 different scenarios (3 original samples of each different scenario).

 Scannable PIT and BE Vouchers: Submit 3 different scenarios (3 original samples of each different scenario).
- All other forms: Submit 3 original samples (same scenario is acceptable).

Form	What FTB will review
Form 100	form, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
Scannable Form 100-ES *	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, form size, bottom registration marks, source code "6"
Form 100S	form, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
Form 100W	form, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
Form 100-WE	CTP ID, document ID, bottom registration marks, source code "4"
Form 100X	form, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
Form 109	form, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
Form 199	form, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
Scannable Form 540	conventional form, line geometry, entity data placement (including codes for PACARRP "RP" box), scanband data placement, keying symbols, CTP ID, document ID, bottom registration marks, source code "6"
Scannable Form 540-ES *	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, form size, bottom registration marks, source code "6"
Form 540 2EZ	form, shading entity data placement (including codes for PACARRP "RP" box), keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
Long Form 540NR	form, shading, entity data placement (including codes for PACARRP "RP" box), keying symbols, 4-digit decimal placement on Side 1, line 23, line 25a, and line 31a, CTP ID, document ID, bottom registration marks, source code "4"
Short Form 540NR	form, shading, entity data placement (including codes for PACARRP "RP" box), keying symbols, 4-digit decimal placement on Side 1, line 22a, line 23, and line 25, CTP ID, document ID, bottom registration marks, source code "4"
Form 540X	form, entity data placement (including codes for PACARRP "RP" box), keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
Form 541	form, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
Form 541-A	form, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
Form 541-B	form, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
Form 541-QFT	form, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
Form 541-T	form, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
Scannable Form 541-ES *	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, form size, bottom registration marks, source code "6"
Form 565	form, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
Form 568	form, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
Form 570	CTP ID, document ID, bottom registration marks, source code "4"
Form 587	CTP ID, document ID, bottom registration marks, source code "4"
Form 588	CTP ID, document ID, bottom registration marks, source code "4"
Form 590	CTP ID, document ID, bottom registration marks, source code "4"
Form 590-P	CTP ID, document ID, bottom registration marks, source code "4"
Form 592	form, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
Form 592-A	form, CTP ID, document ID, bottom registration marks, source code "4"

(continued on page 8)

ALL FRANCHISE TAX BOA	
Form 500 B	What FTB will review
Form 592-B	form, CTP ID, document ID, bottom registration marks, source code "4"
Form 593	form, CTP ID, document ID, bottom registration marks, source code "4"
Form 593-B	form, CTP ID, document ID, bottom registration marks, source code "4"
Form 593-C	CTP ID, document ID, bottom registration marks, source code "4"
Form 593-E	CTP ID, document ID, bottom registration marks, source code "4"
Form 593-I	CTP ID, document ID, bottom registration marks, source code "4"
FTB 1067A	CTP ID, document ID, bottom registration marks, source code "4"
FTB 1067B	CTP ID, document ID, bottom registration marks, source code "4"
FTB 1115	CTP ID, document ID, bottom registration marks, source code "4"
FTB 1117	CTP ID, document ID, bottom registration marks, source code "4"
FTB 2416	CTP ID, document ID, bottom registration marks, source code "4"
FTB 2424	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3500	form, CTP ID, document ID, bottom registration marks, source code "4"
FTB 3501	keying symbol, CTP ID, document ID, bottom registration marks, source code "4"
FTB 3503	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3506	form, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
FTB 3507	keying symbol, CTP ID, document ID, bottom registration marks, source code "4"
FTB 3508	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3510	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3511	CTP ID, document ID, bottom registration marks, source code "4"
Scannable FTB 3519 *	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, bottom registration marks, source code "6"
FTB 3521	keying symbol, CTP ID, document ID, bottom registration marks, source code "4"
Scannable FTB 3522 *	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, bottom registration marks, source code "6"
FTB 3523	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3525	form, three-digit CTP ID in upper left-hand top margin
FTB 3526	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3533	CTP ID, document ID, bottom registration marks, source code "4"
Scannable FTB 3537 *	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, bottom registration marks, source code "6"
Scannable FTB 3538 *	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, bottom registration marks, source code "6"
Scannable FTB 3539 *	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, bottom registration marks, source code "6"
FTB 3540	keying symbol, CTP ID, document ID, bottom registration marks, source code "4"
FTB 3547	keying symbol, CTP ID, document ID, bottom registration marks, source code "4"
FTB 3548	keying symbol, CTP ID, document ID, bottom registration marks, source code "4"
FTB 3553	keying symbol, CTP ID, document ID, bottom registration marks, source code "4"
Scannable FTB 3563*	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, bottom registration marks, source code "6"
FTB 3565	CTP ID, document ID, bottom registration marks, source code "4"
	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3574	i
FTB 3574 FTB 3576	form, CTP ID, document ID, bottom registration marks, source code "4"
	form, CTP ID, document ID, bottom registration marks, source code "4" form, CTP ID, document ID, bottom registration marks, source code "4"
FTB 3576	<u> </u>

(continued on page 9)

Form	What FTB will review
FTB 3580	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3581	form, CTP ID, document ID, bottom registration marks, source code "4"
Scannable FTB 3582*	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, bottom registration marks, source code "6"
Scannable FTB 3586*	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, bottom registration marks, source code "6"
Scannable FTB 3587*	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, bottom registration marks, source code "6"
Scannable FTB 3588*	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, bottom registration marks, source code "6"
FTB 3725	form, CTP ID, document ID, bottom registration marks, source code "4"
FTB 3800	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3801	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3801-CR	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3802	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3803	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3805D	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3805E	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3805P	form, CTP ID, document ID, bottom registration marks, source code "4"
FTB 3805Q	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3805V	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3805Z	keying symbol, CTP ID, document ID, bottom registration marks, source code "4"
FTB 3806	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3807	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3808	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3809	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3832	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3834	CTP ID, document ID, bottom registration marks, source code "4"
FTB 3885	CTP ID, document ID, bottom registration marks, source code "4"
FTB 5805	CTP ID, document ID, bottom registration marks, source code "4"
FTB 5805F	CTP ID, document ID, bottom registration marks, source code "4"
FTB 5806	CTP ID, document ID, bottom registration marks, source code "4"
FTB 5870-A	CTP ID, document ID, bottom registration marks, source code "4"
FTB 8453	form, three-digit CTP ID in upper left-hand top margin
FTB 8453-C	form, three digit CTP ID in upper left-hand top margin
FTB 8453-LLC	form, three-digit CTP ID in upper left-hand top margin
FTB 8453-OL	form, three-digit CTP ID in upper left-hand top margin
FTB 8453-P	form, three-digit CTP ID in upper left-hand top margin
FTB 8454	form, three-digit CTP ID in upper left-hand top margin
FTB 8455	form, three-digit CTP ID in upper left-hand top margin
FTB 8633	form, three-digit CTP ID in upper left-hand top margin
FTB 8879	form, three-digit CTP ID in upper left-hand top margin
FTB 9000H	form, three-digit CTP ID in upper left-hand top margin
FTB 9000R	form, three-digit CTP ID in upper left-hand top margin
SCH B/C (100S)	CTP ID, document ID, bottom registration marks, source code "4"
	<u> </u>
SCH CA (540)	form, shading, CTP ID, document ID, bottom registration marks, source code "4"

(continued on page 10)

Form	What FTB will review
SCH CA (540NR)	form, shading, CTP ID, document ID, bottom registration marks, 4-digit decimal placement on Side 2, line 47, source code "4"
SCH D (100S)	CTP ID, document ID, bottom registration marks, source code "4"
SCH D (540)/FTB 3885A	CTP ID, document ID, bottom registration marks, source code "4"
SCH D (540NR)/FTB 3885A	CTP ID, document ID, bottom registration marks, source code "4"
SCH D (541)/FTB 3885F	CTP ID, document ID, bottom registration marks, source code "4"
SCH D (565)/FTB 3885P	CTP ID, document ID, bottom registration marks, source code "4"
SCH D (568)/FTB 3885L	CTP ID, document ID, bottom registration marks, source code "4"
SCH D-1	CTP ID, document ID, bottom registration marks, source code "4"
SCH G-1	CTP ID, document ID, bottom registration marks, source code "4"
SCH H (100)	CTP ID, document ID, bottom registration marks, source code "4"
SCH H (100S)	CTP ID, document ID, bottom registration marks, source code "4"
SCH H (100W)	CTP ID, document ID, bottom registration marks, source code "4"
SCH J (541)	CTP ID, document ID, bottom registration marks, source code "4"
SCH K-1 (100S)	form, shading, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
SCH K-1 (541)	form, shading, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
SCH K-1 (565)	form, shading, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
SCH K-1 (568)	form, shading, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
SCH P (100)	form, shading, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
SCH P (100W)	form, shading, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
SCH P (540)	form, shading, CTP ID, document ID, bottom registration marks, source code "4"
SCH P (540NR)	form, shading, 4-digit decimal placement on Side 2, line 38 and line 42, CTP ID, document ID, bottom registration marks, source code "4"
SCH P (541)	form, shading, CTP ID, document ID, bottom registration marks, source code "4"
SCH QS	CTP ID, document ID, bottom registration marks, source code "4"
SCH R (includes SCH R-7)	form, keying symbols, CTP ID, document ID, bottom registration marks, source code "4"
SCH S	CTP ID, document ID, bottom registration marks, source code "4"
SCH W-2 CG	form, CTP ID, document ID, bottom registration marks, source code "4"
LLC Income Worksheet	CTP ID, document ID, bottom registration marks, source code"4"

^{*} Form **must** print at the bottom of the paper. Scannable Forms 100-ES, 540-ES, and 541-ES: Do not print more than one voucher per sheet of paper. All forms must have the bottom margin registration marks, if applicable, and must include the correct document ID string. When two official forms print on the same sheet of paper, the form on top is the form number used in the document ID string.

For example: Schedule D (540)/FTB 3885A Use: "776" as the "Doc ID Number" in the document ID string.

Companies may program multiple official forms that print on the same sheet of paper to print on separate sheets of paper. The forms may print at the top of the paper; however, the bottom registration marks must print on print line 62, with brackets on print line 63. The document ID string must include the applicable 3-dgit number (assigned to the form) in the string and must print on print line 63.

For example: You may program form FTB 3885A to print on a separate sheet of paper at the top of the paper. The bottom registration marks must print on print line 62, print line 63 with "763" as the "Doc ID Number" in the document ID string.

See page 13 "DOC ID LIST (Form Number to Use in document ID "String")" for a complete list of FTB forms and the correct "Doc ID Number" to use. Also see page 12 "Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement," for more information.

Please note the following:

- Computer-generated forms DO NOT require hand-constrained monetary boxes or combed lines for alpha characters (i.e., name and address).
- Forms that don't have bottom margin registration marks and a Doc ID **must** include the company's three-digit CTP ID in the upper left-hand margin on all sides of the form.

(continued from page 6)

FTB will accept one-sided reproduced tax forms even if the official form is two-sided. However, FTB prefers two-sided reproduced forms that result in the same page arrangement as the official form.

Taxpayers may not file reproduced tax forms that do not meet the preceding guidelines. FTB considers reproduced tax forms that deviate from the official forms to be substitute tax forms.

Please note the following:

- Your customers and clients may not reproduce scannable tax forms or vouchers to fill-in by hand.
 Scannable tax forms and vouchers are strictly for your customers and clients that use a computer to prepare their clients' tax returns.
- Publishers may reduce the size of official forms to make them suitable to fit in bound reference material. However, publishers must clearly state on the forms: "DO NOT FILE THIS FORM."
- Do not include scannable tax forms or vouchers in CD-ROM "Reader" or Library products that your customers will use to print and fill-in by hand.

Bottom Margin Registration Marks and Document ID Specifications

Bottom Margin Registration Marks – (For all forms.)

- Use a .25 (1/4) line weight rule at print line 62, at position 6 through 28; and at position 57 through 80 (See "Note" below.)
- Use a 2-point rule (bold) at print line 62, between position 30 through 35 and position 50 through 55.
- A vertical bold line (2-point rule) at vertical position 35 (between print position 35/36) and 50 (between print position 50/51) at print line 62; end at print line 63.

Note: If your company cannot program a .25 (1/4) line weight rule, use a 1-point rule for these positions. See page 12 "Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement."

Please note the following:

- All bottom margin registration marks (brackets) are a 2-point rule.
- Where possible, allow at least 1/8 of an inch of white space around the bottom margin registration brackets. Otherwise, 1/16 of an inch is acceptable.
- Companies may omit instructional text that begins above or below the form on Side 1, Side 2, etc.
 However, the bottom margin registration brackets and document ID string must remain as shown on the official form.

Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement

• Side 1 – Example of ICN placement in top margin. Required on scannable Form 540 and substitute

Forms 540 2EZ, Long and Short 540NR, and 540X.

80

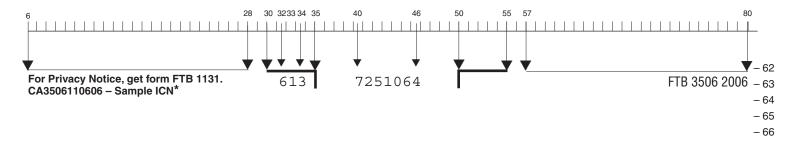
For Privacy Notice, get form FTB 1131.

California Resident Income Tax Return 2006

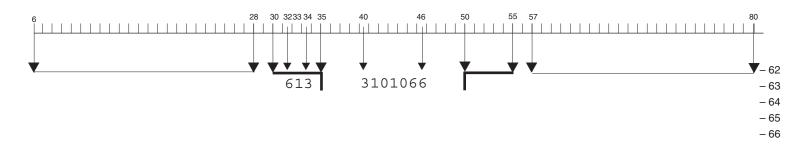
Fiscal year filers only: Enter month of year end: month _______ year 2007.

• Example of Bottom Registration Marks and Doc ID – To use on Side 1 of all substitute forms and vouchers. To be used on side 2 of ALL forms and vouchers.

Note: Example includes the document ID string with CTP ID and sample ICN placement.



• Exception: Example of bottom registration marks to use on Side 1 of scannable Form 540 and substitute Forms 540 2EZ, Long and Short 540NR, and 540X. No data must print in the footer on these forms. (Example uses scannable 540 document ID.)



^{*} Other than the *Exception Example* forms, Side 1, companies may place the ICN in the bottom margin on either the left or right of the bottom registration marks. The ICN should print between print positions 6 and 28 on the left, or print positions 57 through 80 on the right.

DOC ID LIST (Form Number to Use in document ID "String")

FTB Form No.	Doc ID No.
100	360
100-ES	610
100S	361
100W	362
100-WE	700
100X	363
109	364
199	365
540	310
540-ES	120
540 2EZ	311
540NR (Long)	313
540NR (Short)	314
540X	315
541	316
541-A	701
541-B	702
541-ES	121
541-QFT	317
541-T	703
	1
565	366
568	367
570	368
587	704
588	705
590	706
590-P	707
592	708
592-A	709
592-B	710
593	711
593-B	712
593-C	713
593-I	714
593-E	715
1067A	716
1067B	717
1115	718
1117	719
2416	720
2424	721
3500	722
3501	723
3503	724
3506	725
3507	726
3508	727
3510	728
3511	729
0011	1,20

	- III docui
FTB Form No.	Doc ID No.
3519	122
3521	730
3522	611
3523	731
3526	732
3533	733
3534	734
3537	612
3538	621
3539	614
3540	735
3546	736
3547	737
3548	738
3553	739
3563	123
3565	740
3574	741
3576	124
3577	615
3578	616
3579	617
3580	742
3581	807
3582	125
3586	618
3587	619
3588	620
3725	743
3800	744
3801	745
3801-CR	746
3802	
3803	747
3805D	748 749
3805E	750
3805P	751
3805Q	752
3805V	753
3805Z	754
3806	755
3807	756
3808	757
3809	758
3832	759
3834	760
3864	761
3885	762
3885A	763

FTB Form No.	Doc ID No.
3885F	764
3885L	765
3885P	766
5805	767
5805F	768
5806	769
5870A	770
B (100S)	771
C (100S)	772
CA (540)	773
CA (540NR)	774
D (100S)	775
D (540)	776
D (540NR)	777
D (541)	778
D (565)	779
D (568)	780
D-1	781
G-1	782
H (100)	783
H (100S)	784
H (100W)	785
J (541)	786
K-1 (100S)	787
K-1 (541)	788
K-1 (565)	789
K-1 (568)	790
P (100)	795
P (100W)	796
P (540)	797
P (540NR)	798
P (541)	799
QS	800
R	801
S	802
W-2 CG	804
LLC Income Worksheet	805

Document ID (Position of contents within the "string") All substitute and scannable tax forms **must** contain a document ID string in the bottom margin. Center the document ID string between the brackets of the bottom registration marks (print positions 40 and 46). There **must** be four blank spaces **before** and **after** the document ID string in this open space.

<u>Position</u>	<u>Contents</u>
1-3	Doc ID Number (360, 610, etc.)
4	Side/Page number (1-digit number, exclude text)
5-6	Tax year (2 digits, i.e., "06")
7	Source code ("4" = substitute form
	"6" = scannable form)

- Forms without bottom registration marks and a Doc ID (eg., FTB 9000H) must show the company's three-digit CTP ID in the upper left-hand margin on all sides of the form.
- If the form is single-sided (no second side as on vouchers), the document ID string will print on the side with form/instructions. Identify side number in document ID string as "1."
- Multi-sided/paged forms must have a document ID string on all pages. Exception: Companies are not required to print the bottom registration marks and document ID string on Side 2, 3, etc., if it contains instructions only.
- The document ID string must contain the year of revision (i.e., "06" for 2006 tax year forms).
 Exception: Scannable estimate vouchers (Forms 100-ES, 540-ES, 541-ES, and LLC Tax Voucher, FTB 3522) will use "07" as the tax year in the document ID string.
- · Companies must maintain all margins.

CTP ID

CTPS must program their three-digit CTP ID to print on print line 63, in print positions 32, 33, and 34. One blank space will follow the CTP ID in print position 35 followed by the vertical portion of the left bottom registration mark bracket.

Note: Specifications for the bottom registration marks is unchanged. See page 11 "**Bottom Margin Registration Marks.**"

Font to Use for Document ID and CTP ID Courier font 12-point. Do not use bold font.

How Does the Forms Approval Process Work?

- Complete and submit form FTB 1096, Agreement to Comply with FTB Pub. 1098 Annual Requirements. Mail it to the address shown on the form or send by fax to (916) 845-4788. Paperless Schedules K-1 (565 and 568) developers, see page 20 for additional instructions. Once FTB receives your company's completed form FTB 1096, FTB will:
 - Assign your company a three-digit CTP ID number,

- if your company is new to the program. Otherwise, companies keep and use the same number previously assigned.
- Acknowledge receipt of form FTB 1096 and provide the current year password to access the CTP Restricted Directory web page on FTB's Website.
- Add your company's name to the Substitute Forms Program mailing (email) list to receive advance drafts and final proofs of California tax forms and instructions (and other pertinent information that your company may need).
- Publish your company's name in FTB's Tax News newsletter as participating in the Substitute Forms Program. (Tax News is a monthly publication subscribed to by tax practitioners, Enrolled Agents, CPAs, etc.)
- Submit all forms that require approval to FTB for review before you distribute or release them, or related products, to your customers or clients. See the "DO NOT FILE Message Requirements" that begin on page 6 and page 15 "Submitting Forms to FTB for Approval," for more information.

Do not submit forms for review until FTB posts the final version on the CTP Restricted Directory web page.

When we receive your company's review package, we will acknowledge receipt by sending an email or fax to your company's contact person. We will attach a letter that will include the following information:

- Company contact name,
- Company name,
- Review package cover letter date,
- The expected review completion date, and
- The contents of the review package.

When we complete our review, we will email or fax an approval letter to the company's contact person.¹ The letter will include a list of the form(s) sent and the review results will indicate "approved as is," "approved, if corrected," or "disapproved." The email or fax will also include a copy of any form(s) that need corrections along with a FAX Resubmission Tracking Sheet.

Please note the following:

- Companies do not have to resubmit forms with an "approved, if corrected" result. However, companies must make all necessary corrections before they release those forms to their customers or clients.
- If the results of the review indicate a form is "disapproved," companies must resubmit the form after they make the corrections. For instructions on how to resubmit a "disapproved form," see "Submitting Forms to FTB for Approval" on the next page.
- FTB does not review or approve the logic of specific software programs or confirm the calculations entered on substitute and/or scannable tax forms output from

¹ In most cases, FTB will complete the first review of your form(s) within seven business days of receipt in the Filing Methods Section.

- software programs. The accuracy of software programs is the responsibility of the software developer, distributor, and user.
- If you submit forms printed from different printers, identify the printer type with a removable note on the front of the form (or write the printer type on the back).

What the Company Should Do for its Customers and Clients

Provide your customers and clients with all of the information and instructions they need to produce accurate substitute and scannable tax forms. The information and instructions that you provide should clearly inform your customers and clients about:

- The hardware requirements they will need to successfully "run" your software product.
- The printer requirements necessary to print FTB-approved forms (including a complete list of printers that your software does **not** support; the printer fonts they will need to print the required graphics, etc.; and how to use printer font cartridges, if applicable).
- How to get software enhancements and the importance of "loading" them to their PCs.
- The importance of registering their business name and address with your company, if applicable.
- The importance of complying with error messages and edit checks, that they may see as a "pop-up" message on their PC screen.
- All other information that helps to ensure they use your software products correctly.
- How to enter taxpayer name and address information in the entity area on all personal income tax returns.

Also, upon request:

- Provide your customers and clients with a copy of your FTB forms approval letter(s).
- Provide a copy of notice(s) of correction(s) to software sent to your customers and clients.

Submitting Forms to FTB for Approval

Before a company submits any forms to FTB for approval, we recommend a review of the pages shown below first. Do not submit forms for review until FTB posts the final version on the CTP Restricted Directory web page. Doing so will reduce delays in the review process.

- "What's New for 2006," beginning on page 4, and "Important Reminders" on page 5.
- "Forms That Require FTB Approval" beginning on page 7.
- "Substitute Tax Forms" beginning on page 17.
- "Scannable Form 540" beginning on page 27.
- "Guidelines for PIT Scannable Vouchers" beginning on page 39.
- "Guidelines for BE Scannable Vouchers" beginning on page 55.

First Submission

To avoid delays in the review process, follow these instructions:

- 1. Include a cover letter with every review package.
- If your company's software product does not support a particular field or field size, etc., indicate this fact in the company's cover letter. This is important.
- 3. Number of forms that you must submit:

Scannable Form 540: Submit 3 different scenarios (3 original samples of each different scenario).

PIT and BE Scannable Vouchers: Submit 3 different scenarios (3 original samples of each different scenario).

All other forms: Submit 3 original samples (same scenario is acceptable).

- Use the scannable Form 540 approval checklist (page 30).
- Use the PIT scannable voucher approval checklist (page 39).
- Use the BE scannable voucher approval checklist (page 57).
- Include an example of the taxpayer entity information with Forms 540 2EZ, Long and Short 540NR, and 540X. (Use the "Guidelines for Printing Taxpayer Entity Information for Forms 540 2EZ, Long and Short 540NR, and 540X" on page 19.)
- Do not submit a fax copy on first submission.
 Original sample documents are required.
- · Send forms by courier, freight, or UPS to:

ATTN: SUBSTITUTE FORMS
FILING METHODS SECTION
FRANCHISE TAX BOARD
9646 BUTTERFIELD WAY M/S F 284
SACRAMENTO CA 95827

4. FTB recommends that you use a courier, freight, or UPS service when you submit your forms for review. This will help ensure that the Filing Methods Section receives your review package on the same day it is received at FTB. If you prefer to use the U.S. Postal Service "regular mail service," see FTB's PO Box address on page 16.

Resubmission (Second review for approval)

We will complete the review of your resubmission within 24 hours of receipt within the Filing Methods Section. To avoid delays in any second review process, follow these instructions:

- Make all corrections identified at first review. Please use our FTB provided "Fax Resubmission Tracking Sheet."
- Include a cover letter with your resubmitted review package and indicate in caps, "RESUBMISSION" where it can be easily seen. This is critical. If your company's software product does not support a particular field or field size, etc., indicate this fact in the company's cover letter (or fax coversheet).

- 3. If you submit forms printed from different printers, identify the printer type with a removable note on the front of the form (or write the printer type on the back).
- 4. Resubmit your forms by fax only if the FTB-approval letter indicates that you may. If the approval letter does not say "by fax if desired" you must resubmit a hard copy document for FTB to review. (In some cases, it may be necessary to resubmit more than one hard copy.) Send your resubmission by courier, freight, or UPS to the address shown on page 15.

What are the Benefits of Following the Guidelines for the Development and Use of Substitute, Scannable, and Reproduced Tax Forms?

The benefits are:

- FTB will be able to complete its review and respond quickly (within seven business days from date received in the Filing Methods Section).
- FTB will be able to process approved CTP tax forms which will result in fast, accurate processing, and quick refunds for your customers' clients.
- Software companies will have satisfied customers and clients who have confidence in the software product(s) they use.

What are the Consequences of Not Following the Guidelines for the Development and Use of Substitute, Scannable, and Reproduced Tax Forms?

FTB will work with CTPs to correct any errors found on their tax forms during review. However, if a software company releases forms that fail to follow the "Guidelines for the Development and Use of Substitute, Scannable, and Reproduced Tax Forms," the FTB:

- Will require the software company contact person to send proof (e.g., revised forms, excerpts from revised user manuals, release letters for new versions of software, etc.) that the company corrected all errors and notified their customers and clients of the corrections.
- Will publish the software company name in Tax News, other publications, and FTB Website, stating that the software company did not follow the "Guidelines for the Development and Use of Substitute, Scannable, and Reproduced Tax Forms." FTB will publicize such a violation even if the software company subsequently corrects all errors.
- May notify taxpayers, if the software company fails to correct all errors, that their refund was delayed because the software company's tax forms did not have FTB approval.

How to Contact FTB Regarding Substitute, Scannable, and Reproduced Tax Forms

Mail all correspondence regarding substitute, scannable, and reproduced tax forms and related issues to:

ATTN: SUBSTITUTE FORMS
FILING METHODS SECTION
FRANCHISE TAX BOARD
PO BOX 1468 M/S F 284
SACRAMENTO CA 95812-1468

For quick answers to questions about the Substitute Forms Program, call (916) 845-3194 or (916) 845-3553.

SUBSTITUTE TAX FORMS

Guidelines for Preparing Substitute Tax Forms

These guidelines are subject to change because of legislative changes, system changes, and procedural improvements.

Instructional Text

Companies may only omit instructional text from their forms. When doing so, please be consistent. Examples of such text are: "See instructions," "Attach to Form 540," and "Attach schedule."

Taxpayer's Last Name and Social Security Number (SSN or ITIN) on Side 2 of Forms 540 2EZ, Long and Short 540NR, and 540X.

Print the primary taxpayer's last name and SSN (or ITIN) in the top margin on Side 2 of substitute Forms 540 2EZ, Long and Short 540NR, and 540X.

Monetary Amounts

Substitute tax forms must include the vertical rule ("penny line") that separates dollars from cents. If the tax software program prints a decimal point that will follow the whole dollar amount, remove the vertical rule. If you remove the vertical rule because the software will print a decimal point, be sure to indicate this fact in **every cover letter** that accompanies each substitute forms review package.

Note: There will be instances where the official form does not include vertical rules. If the software does not program a decimal point to follow the whole dollar amount on these forms, FTB requires the company to include a vertical rule.

Companies may program software to not print cents; however, all monetary amounts entered on the form must follow a consistent format. We strongly urge software companies to round all figures to whole dollar amounts. This follows the official return instructions.

Companies may program software to print a "12-position" dollar amount (includes commas and decimal point) on all California substitute tax forms. FTB will output 9 positions; no punctuation:

Example: 000,000,000.

FTB will process as: 000000000

Unless a specific line instruction requires a zero (-0-), leave the line blank when there is no entry. **Do not** print the word "**NONE**."

Negative Amounts

When printing negative monetary amounts, CTPs must use one of the following formats:

(a) (549.)

(b) -549.

Hand-Constrained Monetary Box Format

All monetary boxes on all 2006 tax forms include 10-point commas and a 12-point decimal point. CTPs that develop 2006 California tax forms for their customers to complete by hand, must include monetary boxes (with the commas and the decimal point) on those forms. Place the 12-point decimal point between the existing last monetary dollar box and the first cent box. Do not alter the space between these boxes to fit the decimal point. (See #4 below for placement of commas and decimal.)

- 1) Box width 0.20.
- 2) Box height 0.25.
- 3) Line thickness of 204 pixels wide at 200 dpi.
 - a. 2 pixels is 1/100"
 - b. 4 pixels is 1/50"
 - c. 1 point is 1/72"
- 4) Separate field for 2 cents' digits.

.25 (1/4) line weight rule1

5) Commas are 10-point and the decimal is 12-point

Note: Computer-generated forms including scannable forms and vouchers do not require hand-constrained monetary boxes.

Note: CTPs that design forms for customers to complete by hand **must** submit those forms to FTB for review and approval before releasing them for use by their customers.

Layout

The layout of any substitute tax form must follow the official form layout. This includes the title, space for the taxpayer name(s) and identification number(s), tax year, captions, line numbers, and line descriptions. See "Submitting Forms to FTB for Approval" on page 15 for more information. Also see "Guidelines for Printing Taxpayer Entity Information for Forms 540 2EZ, Long and Short 540NR, and 540X" on page 19 for more information.

Each tax form has a unique document ID string (see page 13 for the correct 'Doc ID Number' to use). If a company wants to combine any forms, they must notify the FTB first.

Software companies may include an explanation next to entries shown on a substitute form or use a supporting statement to explain an entry. If using a supporting statement, it must refer to the entry on the substitute form it supports. In turn, the entry on the substitute form must refer to the supporting statement.

Software companies may modify substitute tax forms that do not require FTB approval, to make them suitable for computer preparation; however, the form must include the bottom line registration marks and document ID string in the bottom margin. Do not make changes that

¹ If your company cannot program a .25 (1/4) line weight rule, use a 1-point rule.

SUBSTITUTE TAX FORMS

would impair FTB's ability to process, review, or store the forms. Please call (916) 845-3194 or (916) 845-3553 with questions about a proposed design change.

Tax software programs may use copies of federal tax forms in place of separate California forms. However, the software must reconcile any California differences. Get FTB Pub. 1006, California Tax Forms and Related Federal Forms, for more information. (This publication is revised yearly.) Go to our Website at www.ftb.ca.gov.

Keying Symbols

Keying symbols are codes that FTB's key data operators use to enter tax return information into FTB's automated files. Keying symbols reduce time to enter tax return information. The keying symbols also help to ensure that operators enter the correct information.

Keying symbols on substitute forms must **exactly duplicate** the keying symbols on official forms. FTB will not approve substitute or scannable forms if the keying symbols are not exact. For a list of forms that contain keying symbols see "Forms That Require FTB Approval" beginning on page 7. See an example of the keying symbol's shape and size in the graphic that follows.

Note: The actual symbols and their placement may change from year to year. Example of the keying symbols:

	5	
\blacktriangleright	6	
•	7	
•	8 8	
	29	
)

Source Codes

Use source code "4" in the document ID string on all substitute forms. (Use source code "6" in the document ID string on all scannable forms.)

Final Forms on FTB's Internet Website

FTB will post final proofs of tax forms to two different areas on its Website. FTB will post final proofs to its CTP Restricted Directory web page through mid-December each year. After mid-December, FTB will post final proofs to its public access area only. When companies download and print tax forms from the public access area, the form will contain source code "3." It is the software company's responsibility to change the source code from "3" to "4" at the time the software company adds its three-digit CTP ID. The following example contains all of the components that make up the document ID string for Form 565, Side 1. The "613" is a fictitious CTP ID.

For example:

Form 565, Side 1, on our Website will have this document ID:

3661063 Form 565 C1 2006 **Side 1**

Form 565, Side 1, in a tax software product **must** include the CTP ID (as shown, 613) with this document ID:

613 3661066 Form 565 C1 2006 **Side 1**

Margins

Substitute tax forms **must** have margins on all sides at least as large as the margins on the official forms. Generally, margins on the official forms are 1/2" or larger.

Type Style

FTB designs California tax forms using *InDesign* in increments of 6 lines per inch and 10 strike zones per inch. Substitute tax forms must closely resemble the style and type size used on the official forms.

Shading Requirements

FTB shades specific areas on some California tax forms. Substitute forms must include shading in the same areas shown on official forms. FTB will not approve substitute forms that do not include shading.

Paper

Print substitute tax forms on good quality, white, standard, stock machine paper (20 lb.). Use paper that is 8 1/2" x 11."

Ink

Use black ink.

Internal Control Numbers

Software companies may no longer print Internal Control Numbers (ICN) in the bottom margin on Side 1 of scannable or substitute Forms 540, 540 2EZ, and Long and Short 540NR. Instead, software companies may print the ICN in the upper right margin above the form number, C1, Side 1 (in no larger than an 8-point font). See "Side 1 – Example of ICN in Top Margin" on Page 12. On Side 2, software companies may choose to print the ICN, or symbols, in either the top right or left margin or the bottom left or right margin. When using the bottom margin the ICN, or symbols, must print completely away from the bottom line registration marks and document ID string. See "Example of Bottom Registration Marks and Doc ID" on Page 12.

How to Gain Additional Room on a Form

CTPs may limit captions and line descriptions from the official form to one print line on their substitute form. To do this, use abbreviations and contractions and omit articles and prepositions. Retain key words that make identification of the caption or line description clear. If you need assistance in this area, please call (916) 845-3194 or (916) 845-3553.

CTP ID

The CTP ID is a three-digit number that FTB assigns to each software company who wants to develop and use substitute, scannable, and/or reproduced tax forms. Software companies will keep the same CTP ID as long as they participate in the Substitute Forms Program. FTB will disapprove any substitute and scannable form without a CTP ID.

Developers of Forms Only

Program the software company's CTP ID to print in the upper left-hand corner on each page of each substitute tax form.

Developers of Software to be Used with Another Company's Forms

CTP ID

CTPs must program their three-digit CTP ID to print on print line 63, in print positions 32, 33, and 34. One blank space will follow the CTP ID in position 35 followed by the vertical portion of the left bottom registration mark. See "Bottom Margin Registration Marks, and Document ID Specifications" on page 11 and "Samples of Internal Control Number (ICN) Placement, Bottom Registration Marks, and Document ID Placement" on page 12. Also see "Document ID (Position of contents within the string)" on page 14.

Developers of Forms and Software

CTP ID

CTPs must program their three-digit CTP ID to print on print line 63, in print positions 32, 33, and 34. One blank space will follow the CTP ID in position 35 followed by the vertical portion of the left bottom registration mark. See "Bottom Margin Registration Marks, and Document ID Specifications" on page 11 and "Samples of Internal Control Number (ICN) Placement, Bottom Registration Marks, and Document ID Placement" on page 12. Also see "Document ID (Position of contents within the string)" on page 14.

Forms Without Bottom Line Registration Marks and Document ID

Forms without bottom registration marks and a Doc ID, **must** have the three-digit CTP ID in the upper left-hand margin on all sides of the form.

Guidelines for Printing Taxpayer Entity Information for Forms 540 2EZ, Long and Short 540NR, and 540X

Use the scannable specifications to program the Entity data (taxpayer's name and address area, including codes to program in the PACARRP "RP" box) for substitute Forms 540 2EZ, Long and Short 540NR, and 540X. FTB will not approve the substitute version of these forms without an entity area example.

Use the following:

- "Guidelines for Printing Taxpayer Entity Information for Scannable Form 540," page 24
- "Asterisks in the Entity THIS IS CRITICAL," page 24
- "Taxpayer Entity Information Examples," page 24
- "PIT Entity Entry Instructions," page 25
- "Scannable Form 540 Specifications," page 32

Substitute Forms 540 2EZ, Long and Short 540NR, and 540X Entity Entry Record Layout (with asterisks) Note: Record Layout is Reduced

Title of Form, Tax Year Area, and Privacy Language Area S F I R S T N A M E X

itions	State or U.S. Possession	ons
AFB	ALABAMA	Α
APT		Α
Δ\/		A
		A.
		Al C
BLDG		C
CSWY		CT
CTR	DELAWARE	DE
	DISTRICT OF COLUMBIA	DC
	FEDERATED STATES OF	
		FN
	_	FL G <i>A</i>
DEPT		Gl
DR	HAWAII	HI
Е	IDAHO	ID
	ILLINOIS	IL
	INDIANA	IN
		IA
		KS
HWY		KY LA
LN		ME
LP	MARSHALL ISLANDS	MH
	MARYLAND	ME
	MASSACHUSETTS	MA
		MI
		MN MS
NO (Do not use # sign)		MC
PKY		MT
PL	NEBRASKA	NE
Pl <i>7</i>	NEVADA	NV
	NEW HAMPSHIRE	NH
		NJ
		NM NY
RD	_	NC
RM	NORTH DAKOTA	NE
SN	NORTHERN MARIANA	
	ISLANDS	MF
		OF
		OK OF
		PW
SP	PENNSYLVANIA	PA
SQ	PUERTO RICO	PR
ST	RHODE ISLAND	RI
STE	SOUTH CAROLINA	SC
		SD
		TN TX
		UT
	_	VT
WK	VIRGIN ISLANDS	VI
WKWY	VIRGINIA	VA
WY	WASHINGTON	WA
W	WEST VIRGINIA WISCONSIN	W\ WI
	AFB APT AV BL BLDG CSWY CTR CIR CT XING DEPT DR E EXPY FL FWY HWY LN LP N NE NW NO (Do not use # sign) PKY PL PLZ PT PO BX RD RM SN S SE SW SP SQ ST STE TER TRAK UN WK WKWY	AFB APT ALASKA AV AMERICAN SAMOA ARIZONA BL ARKANSAS CALIFORNIA COLORADO CONNECTICUT DELAWARE DISTRICT OF COLUMBIA FEDERATED STATES OF MICRONESIA FEDERATED STATES OF MICRONESIA FEDRICA GEORGIA GUAM DR HAWAII E IDAHO EXPY ILLINOIS INDIANA FU EXPY ILLINOIS INDIANA FWY KANSAS KENTUCKY LOUISIANA MAINE LP MARSHALL ISLANDS MARYLAND N MARYLAND N MARYLAND N MARSACHUSETTS MICHIGAN NW MINNESOTA MINNESOTA MINNESOTA NO (Do not use # sign) MISSISSIPPI MICHIGAN MINNESOTA NO (DO not use # sign) PKY MONTANA PL NEW HAMPSHIRE PT NEW JERSEY PO BX NEW MEXICO RD NORTH CAROLINA NORTH DAKOTA NORTH DAKOTA NORTH DAKOTA NORTH CAROLINA NORTH DAKOTA NORTH DAKOTA NORTH CAROLINA NORTH DAKOTA NORTH CAROLINA NORTH DAKOTA SOUTH DAKOTA SOUTH DAKOTA TER TERAK UN WK VIRGIN ISLANDS VIRGINIA MARUNICTON MARULANDS VIRGINIA MA

Guidelines for Developing Substitute Schedules K-1 (565 and 568)

All companies (i.e., tax software developers, professional tax preparers, transfer agents, and others) are required to complete and return form FTB 1096, Agreement to Comply with FTB Pub. 1098 Annual Requirements, to develop substitute Schedules K-1 (565 and 568) in a paper or paperless (magnetic media) format (i.e., CD or diskette). All companies must conform annually to the provisions of Senate Bill 1724 signed into law on September 30, 2000, and referred to on form FTB 1096.

Paperless Schedules K-1 (565 and 568)

Companies submitting paperless Schedules K-1 (565 or 568) on CDs or diskettes, are required to use FTB's free **K-1 TestWare**.

K-1 TestWare is a tool that pre-edits production files prior to submitting them to FTB. It includes two PC-based programs: *K-1 Verify* and *K-1 Convert. K-1 Verify* edits the record layout to ensure the fields are the correct length and position we require; *K-1 Convert* expands files from a delimited format to a standard fixed-length format.

For more information regarding how to develop substitute paperless Schedules K-1 (565 or 568), get FTB Pub.1062, Schedules K-1 (565 and 568) Guide for Filing Paperless. Companies may download a copy of FTB Pub. 1062 and the **K-1 TestWare** from our Website at **www.ftb.ca.gov** and search for **K-1TestWare** or request a diskette by calling the e-file Help Desk at (916) 845-0353.

Paper Schedules K-1 (565 and 568)

The paper format of Schedules K-1 (565 and 568) may be in either a one-sided or two-sided format. The one-sided format requires the form print only those tax data lines that are applicable to the partner or member. The two-sided format requires all tax data lines to print. Both formats require review and approval from FTB before release to your customers.

Claiming Additional Credits on Personal and Business Entity Tax Forms

Form 540 and Long Form 540NR

Follow the instructions below to program additional credits for Forms 540 and Long 540NR. If the taxpayer claims only one or two credits, the credit name, code number (use credit acronyms and code numbers shown on pages 28 and 29), and amount should print on the applicable lines of Form 540 and Long 540NR. When a taxpayer claims a credit on Schedule P (540 or 540NR) and the credit is listed in more than one section, total column (b) of the credits that have the same code number and bring the total forward to the applicable line of the form being filed.

If the taxpayer has any other credits to claim on Schedule P (540 or 540NR), add the amounts from column (b) for those credits and bring the total forward to the applicable line of the form being filed. It is not sufficient to print "See Schedule P" or "Schedule P Attached" in the "credits" area on Forms 540 and Long 540NR. The software **must** bring the credits forward to the applicable line of the form being filed.

It is **unacceptable** to use the "more than two credits" line or the "total credits" line if the individual credit lines are blank on Forms 540 and Long 540NR.

Form 100, Form 100S, and Form 100W

Follow the instructions below to program additional credits for Forms 100, 100S, and 100W. If the taxpayer claims only one or two credits, the credit name, code number (use credit acronyms and code numbers shown on pages 28 and 29), and amount should print on the applicable lines of Forms 100,100S, and 100W. When a taxpayer claims a credit on Schedule P (100 or 100W), and the credit is listed in more than one section, total column (b) of the credits that have the same code number and bring the total forward to the applicable line of the form being filed.

If the taxpayer has any other credits to claim on Schedule P (100 or 100W), add the amounts from column (b) for those credits and bring the total forward to the applicable line of the form being filed. It is not sufficient to print "See Schedule P" or "Schedule P Attached" in the "credits" area on Forms 100, 100S, or 100W. The software **must** bring the credits forward to the applicable line of the form being filed.

It is **unacceptable** to use the "more than two credits" line or the "total credits" line if the individual credit lines are blank on Forms 100, 100S, or 100W.

For a list of current and repealed credits (with carryover provisions), see pages 28 and 29.

SCANNABLE FORM 540

Introduction

These guidelines are for computerized tax processors, tax software developers, computer programmers, and others who develop software that produces scannable Form 540.

Scannable Form 540 is the **only** computer-prepared format of Form 540, California Resident Income Tax Return, that FTB will approve.

Tax practitioners who want to computer-prepare scannable Form 540 for their clients will need to use:

- The software CTPs develop that produce FTBapproved scannable Form 540.
- The personal computer hardware required, by individual software companies, to successfully "run" their software and produce FTB-approved scannable Form 540 (i.e., font cartridges, printers, etc.).
- The instructions to produce accurate scannable Form 540.
- The "Asterisks in the Entity" guidelines and "PIT Entity Entry Instructions" for taxpayer entity data. See page 24 and 25 for details.

Guidelines for Preparing Scannable Form 540

These guidelines are subject to change due to legislative changes, equipment innovations, and procedural improvements.

Instructional Text

Same as substitute tax forms. See page 17.

Monetary Amounts

Monetary lines in the conventional area of scannable Form 540 must include the vertical rule ("penny line") that separates dollars from cents. If you remove the vertical rule because your software will print a decimal point after the whole dollar amount, be sure to indicate this fact in your company's cover letter that accompanies your scannable Form 540 review package. Otherwise, there is a chance that we will not approve the form.

Note: Monetary amounts in the scanband of scannable Form 540 **must** be dollars only with no decimal points or other punctuation.

Companies may program their software to not print the cents of monetary amounts in the conventional area of scannable Form 540. However, all monetary amounts entered must follow a consistent format. We strongly urge software companies to round all figures to whole dollar amounts in the conventional area. This follows the official return instructions.

Tax software developers who use another software company's forms that include the vertical rule must hard code "00" to print on each voluntary contribution line in the conventional area on Side 2 of scannable Form 540.

Companies may program their software to print a "12 position" dollar amount (includes commas and decimal point) in the conventional area of scannable Form 540. In those cases where we must manually process scannable Form 540 returns, FTB will output 9 positions, no punctuation.

Example: 000,000,000.

FTB will process as: 000000000

Unless a specific line instruction requires a zero (-0-), leave the conventional line blank when there is no entry. Do not print the word "**NONE**" in the conventional area or scanband of scannable Form 540.

Negative Amounts

Program negative monetary amounts to print in the scanband as shown below. **Do not** use brackets in the scanband. **Example:** -549

Layout

See the specifications for scannable Form 540 that begin on page 32.

Keying Symbols

The conventional area of scannable Form 540 must include the current year's keying symbols. See page 18.

Source Code

Use source code "6" in the document ID string.

Note: FTB will post the advance draft and final proof of scannable Form 540 to the CTP Restricted Directory web page only. This form will not be available on our public access Website.

Margins

Margins are the same as substitute tax forms. See page 18.

Font

Use Courier, 12-point font for entity information, print lines 9-14 and the Doc ID and CTP ID on print line 63.

Type Style

FTB designs California tax forms using *InDesign* in increments of 6 lines per inch and 10 strike zones per inch. The conventional area of scannable Form 540 must closely resemble the style and type size used on the official "handprint" version.

Shading Requirements

There is no shading requirement on scannable Form 540.

Paper

Print scannable tax forms on good quality, white, standard, stock machine paper (20lb.). Use paper that is $8\,1/2$ " x 11."

Ink

Use black ink.

Internal Control Numbers (ICN)

Software companies may no longer print their ICN in the bottom margin on Side 1 of scannable or substitute Forms 540, 540 2EZ, 540NR (Long or Short) and 540X. Instead, companies may print their ICN in the upper right margin above the form number, in no larger than an 8-point font. See "Side 1 - Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement" on page 12. On Side 2, companies may choose to print their ICN or symbols in either the top left or right margin or the bottom left or right margin. When using the bottom margin the ICN or symbols **must** print completely away from the bottom registration marks, CTP ID and doc ID. When choosing the bottom margin print your ICN between print positions 6 and 28 on the left and print positions 58 and 80 on the right.

Printing

All printing must be:

- Laser (inkjet and deskjet are acceptable).
- Courier (12-point), standard OCR-A font, or "standard print" font. Do not use bold font.
- Original printed output (no corrections). If corrections are necessary, reprint return. Both Side 1 and Side 2 should print out and be included with the tax return to ensure changes made to Side 2 information are captured in the Scannable Band area on Side 1.
- On one side of the paper (Do not duplex print, i.e., Do not print scannable Form 540 back-to-back.)
- 6 lines per inch.
- Alpha characters must be in upper case.

CTP ID

Same as substitute tax forms. See page 18.

Document ID String

The document ID string is required on scannable Form 540. See "Bottom Margin Registration Marks and Document ID Specifications" on page 11 and "Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement" on page 12 for more information.

Guidelines for Printing Taxpayer Entity Information for Scannable Form 540

Use the following guidelines to print entity data (taxpayer's name and address area) on scannable Form 540 (and substitute Forms 540 2EZ, 540NR Long and Short, and 540X). FTB will not approve forms that fail to follow these guidelines.

Asterisks in the Entity – THIS IS CRITICAL

Two asterisks (**) on print line 9 of the entity indicates to us that taxpayer name(s), address, and social security number(s) (or ITIN) are unchanged from the previous year's tax return. This saves us processing time and helps prevent errors.

Users of your software product may **only** print two asterisks (**) on print line 9 of the entity area if the taxpayer (and taxpayer's spouse, if any):

- Filed a California Form 540, 540A, 540 2EZ, or 540NR (Long or Short) tax return last year;
- Did not change the address from the one shown on last year's tax return;
- Has the same SSN (or ITIN) as last year;
- Has the same name (first, middle, and last) as last year;
- Has the same filing status as last year; and
- Is not deceased.

If all of the above conditions **do not** exist, do not print two asterisks (**) on print line 9 of the entity area. The software product should offer a "pop-up" error message (on screen) to help prevent users from allowing the asterisks to print. Failure to follow these instructions may prevent us from updating the taxpayer's file correctly.

Taxpayer Entity Information Examples:

111-11-1111 LEE SARAH E LEE	₹ **	06	PBA 123456
1234 STATE ST			
CROWN CA	12345		
111-11-1111 TAX JORDAN A TAXPAYER	XP 222-22-2222	06	
KAITLYNN G TAXPAYE	ER 03-12-06	SI	INGLENFREE
12345½ SHORT ST ANYPLACE CA	12345		
111-11-1111 TEXA		06	
AUSTIN M TEXAN			
1234 BEAUTIFUL DR-WELCOME CA 111-11-1111 BEEH MICKEY J BEEHAPPY LYNN S BEEHAPPY 9876 LONGNAME WY	54321 ** 222-22-2222		
WALLACE CA		, 12	
111-11-1111 SMIT ROBERT J SMITH	12-05-06	06	
		KI	MBERLY SMITH
3452 BUSY DR BORDERTOWN CA	UN 5 12345		
111-11-1111 MISS	**	06	
ELIJAH M MISSION			
PO BOX 888 APO AE	09876		

Note: If there is no spouse name, leave the line blank. If there is no additional address or executor/guardian name, leave the line blank.

To minimize instances where a user may hear from a client about processing problems, your manual or other product reading material should include:

"Asterisks in the Entity" on this page.

- "PIT Entity Entry Instructions" shown below.
- "Mailing and Assembly Instructions for Scannable Form 540" on page 26.

PIT Entity Entry Instructions

- Alpha characters must be in upper case, Courier, 12-point font.
- Other than the hyphen (-) and slash (/), use no punctuation or symbols in the Street Address field.
 See Taxpayer Entity Information Examples: JORDAN A TAXPAYER and AUSTIN M TEXAN on page 24.
- Do not use commas or periods to separate address information.
- Monetary amounts. See "Monetary Amounts" on page 23 for specific details on how to enter monetary amounts in the conventional area.
- Do not space or use punctuation in the Name Control (first four letters of the taxpayer's last name) field.
 Note: Form 541-ES and form FTB 3563: Name control is the first four letters of the estate's or trust's proper name and follows the estate's or trust's FEIN.
- Do not include titles or ranks such as DR, MD, ENSIGN, SGT, etc.
- Use Roman numerals (alpha characters) for numeric suffixes that follow the last name.
- Never space in name field(s). Exception: Use one space for JR, SR, II, etc. following the last name.
- The taxpayer and spouse SSN must be 11 digits (includes "-"). Enter "000-00-0000" in the SSN field if an individual has applied for or does not have an SSN. See next bullet.
- Individual Taxpayer Identification Number (ITIN): If a taxpayer has a "ITIN," it should be entered in the SSN field.
 - **Note:** Form 541-ES and form FTB 3563: The FEIN must be 10 digits (includes "-").
- Enter Principal Business Activity (PBA) code, if applicable. **Do not** hardcode "PBA." "PBA" must print only with the code number (6-digit numeric). Otherwise, leave this field blank.
 - See *Taxpayer Entity Information Example:* SARAH E. LEE on page 24.
- Enter deceased date of death for taxpayer or spouse in appropriate field. Format is "MM-DD-YY." No punctuation other than the "-."
 - See Taxpayer Entity Information: KAITLYNN G TAXPAYER, AND ROBERT J SMITH on page 24.
- Enter last name only of taxpayer and spouse, if different, in the Prior Name fields. (Example: Marriage in the current tax year changes spouse's maiden name.)
 - See Taxpayer Entity Information Example: JORDAN A. TAXPAYER and KAITLYNN G. TAXPAYER on page 24.

- Use standard abbreviations for the suffix of the street name. See "Standard Abbreviations" on page 21.
- Do not enter apartment and apartment number/letter in the Street Address field. Enter in the designated "Apartment" and "Apartment Number" fields. These fields are on the same line as the "Street Address" field. Note: Use these abbreviations in the "Apartment" field: APT, BLDG, SP, STE, RM, FL, and UN.
- Enter Private Mailbox (PMB) and PMB number/letter in the "PMB" and "PMB number/letter" fields. These fields are on the same line as the "Street Address" field. Do not hardcode "PMB." "PMB" must print with a "PMB number/letter." If no "PMB," leave both fields blank.
 See Taxpayer Entity Information Example: MICKEY J BEEHAPPY and LYNN S BEEHAPPY on page 24.
- Additional Address field is a supplemental field used only for: "in care of" name and additional address information. Other than slash(/) use no punctuation or symbols in this field.
- Military "APO" or "FPO" addresses:
 - Enter "APO" or "FPO" in the first three positions of the City field.
 - Do not enter the name of the city for "APO" and "FPO" addresses.
 - Enter two-digit state code in the State field:

City field	State Code	ZIP Code Range
APO	AA	34000-34099
APO	AE	09000-09999
FPO	AP	96200-96699 and 98700

See *Taxpayer Entity Information Example:* ELIJAH M MISSION on page 24.

- In the State field, use the standard two-digit abbreviation for the state or United States possession.
 See "State or U.S. Possessions" on page 21.
- If using a foreign address, enter the country beginning in the State field. (The foreign address field overlays the State and ZIP Code fields, plus five additional positions. The overlay area is for the foreign country name and, if applicable, the foreign country's postal code.)
- The ZIP Code can be 10 digits (includes hyphen "-").
- Apply these guidelines, then truncate if the information exceeds the field length.

Note: To help eliminate those instances when the City, State, and ZIP Code are entered into the City field, add an error check at the end of the City field for numeric characters.

Mailing and Assembly Instructions for Scannable Form 540

- Preparers should review their clients' tax returns to ensure the name(s), social security number(s) (or ITIN(s)), address, and tax data prints according to the specifications in this guide. They should also be encouraged to check for printer font problems, incorrect Direct Deposit Refund information, and other tax data problems in the scanband that could delay processing. (We ask that you help us by encouraging your customers to read and review FTB Pub. 1095D, Tax Practitioner Guidelines for Computer-Prepared Returns. This publication is updated yearly and provides details on how preparers can prepare their clients' returns accurately, using your tax software products.)
- Mail the original tax return.
- **Do not** attach the FTB-supplied label.
- **Do not** duplex print the original (Do not print scannable Form 540 back-to-back.).
- Do not mail a photocopy of the original.
- Do not make corrections on the original tax return without reprinting. If something is incorrect, make the correction and reprint the entire tax return.
- Sign the tax return in the space provided. If a joint tax return, spouse's signature is required.
- California Schedule W-2 CG, Wage and Withholding Summary, is for software companies that support scannable Form 540 [or substitute Forms 540 2EZ, Long and Short 540NR, and 540X.] The tax return will be assembled with Schedule W-2 CG being placed directly behind Side 2, and on top of Schedule CA, if applicable.
- Make check or money order payable to the "Franchise Tax Board" for the full amount. Write the taxpayer's social security number or ITIN, if applicable, and "2006 Form 540" on it.

Note: make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

- Enclose, but do not staple, any payment.
- When required, attach California supporting forms and schedules **behind** Schedule W-2 CG. And, only if required, the supporting federal forms behind the California tax return package.
- Attach forms FTB 5805 and FTB 5805F, to the back of the completed California tax return package.
- <u>Leave Side 1 loose</u> and staple the rest of the tax return in the upper-left hand corner.

Return Mailing Addresses for Scannable Form 540

Mail **REFUND or NO AMOUNT DUE** tax returns to:

FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0009

Mail BALANCE DUE tax returns to:

FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0009

GUIDELINES FOR SCANNABLE FORM 540

How Must the Form 540 Scannable Band Appear?

The scannable band is a fixed format located on Side 1. The two-digit line numbers in the scanband correspond to the calculation line numbers in the conventional area of scannable Form 540:

- Entries will be in four columns.
- Data must print in Courier (12-point), standard OCR-A font, or "standard print" font. Do not use bold font.
- The first column will start at line 16 at position 8, for a width of 14 printed positions.
- There must be 4 spaces between columnar format.
- The width of the 4 columns must be 14 printed positions.
- Right justify all dollar amounts and numeric entries.
 Omit leading zeros.
- Print "0" in fields that contain no data. Do not print the word "NONE." Do not leave blank.
- Direct Deposit of Refund (DDR) "Routing number;" print line 30 or 33. Must be nine numeric digits. First two digits must be 01 through 12 or 21 through 32.

Note: If a routing number is entered on print line 30 or 33, there **must** be a "DDR Account number" at print line 31 or 34, and a "DDR Account type" at print line 32 or 35; otherwise, **all fields must be blank**.

- Right justify "DDR Account number" if less than 17 characters.
- All monetary entries must be positive and in dollars only. NO decimal points, commas, or other symbols or punctuation. EXCEPTION: For negative amount on line 17, use a minus sign ("-") to precede the first digit.
 Do not use brackets.
- "0" will indicate "No" and "1" will indicate "Yes" for field numbers "06", "3800", "3803", "SCHG1", and "5870A".
- "0" will indicate "No" and "1" will indicate "Yes" for field "5805 5805F" (**5805 is attached**).
- "0" will indicate "No" and "2" will indicate "Yes" for field "5805 5805F" (5805F is attached).
- For field "APE", "0" will indicate a calendar year end and "MMYY" will indicate a fiscal year end (month and year end).
- Use field numbers 25 and 26 for the "Additional Credits." The additional credit amount must have a three-digit numeric code preceding the dollar amount. The acronym name and code number should print on the applicable line(s) in the conventional area of scannable Form 540. For example, "17320" designates a Dependent Parent credit of \$20.
- Use field number 28 for the nonrefundable renter's credit.

- Use field numbers 40 and 41 for the Child and Dependent Care Expenses Credit (CDC) qualifying individual's SSN. Use 9 numeric and no dashes. Otherwise, print "0." Right justify.
- Use field numbers 42 and 43 for the federal CDC claimed amount and CA CDC allowed amount.
 Otherwise, print "0." Right justify.
- Tax Preparer ID Number Field Label (print line 22).
 Mandatory, professional products only. Hardcode "TPID" in print positions 62 through 65.
- Tax Preparer ID Number (PTIN) (print line 22).
 (Mandatory, professional products only.) Print "P" directly after "TPID" label (print position 66). Begin the eight-digit PTIN number in print position 68. If no PTIN, do not print "P." Leave print positions 66 through 75 blank. (Tax Preparer PTIN Example: TPIDP 12345678) Print the PTIN in the conventional area (Paid preparer signature area) together (P12345678).
- Tax Preparer ID Number (SSN) (print line 22).
 (Mandatory, professional products only). Begin SSN in print position 67. Do not print dashes. If no SSN, leave print positions 66 through 75 blank. (Tax Preparer SSN Example: TPID 123456789)
- Tax Preparer ID Number FEIN field (print line 23). Mandatory, professional products only. Numeric, no dashes, right justify. Hardcode "FN" in print position 62 and 63. If no FEIN, leave print position 67 through 75 blank. To help eliminate those instances when alpha characters are entered in the FEIN field, add an error check at the beginning of the FEIN field for alpha characters.

Note: Use the first Tax Preparer ID Number field, for the paid preparer's SSN or PTIN, if entered. If the paid preparer does not enter anything in the SSN/PTIN box, leave positions 66 through 75 blank in the scanband.

Credit Names, Acronyms, and Code Number List

Include this list in your user manual. *PIT = Personal Income Tax *CT = Corporation Tax

Credit Name	<u>Acronym</u>	<u>Code</u>	PIT*	CT*
Child Adoption	CHILD ADOPT	197	Χ	
Child and Dependent Care Expenses	NONE	NONE	Χ	
Community Development Financial Institution Deposits	CDFI DEPOSIT	209	Χ	Χ
Dependent Parent	DEP PARENT	173	Χ	
Disabled Access for Eligible Small Businesses	DSABL ACCESS	205	Χ	Χ
Donated Agricultural Products Transportation	DONATE AGTRN	204	Χ	Χ
Employer Child Care Contribution	CHLDCARE CTB	190	Χ	Χ
Enhanced Oil Recovery	ENHNC OIL REC	203	Χ	Χ
Employer Child Care Program	CHLDCARE PRG	189	Χ	Χ
Enterprise Zone Employee	E/Z EMPLE	169	Χ	
Enterprise Zone Hiring & Sales or Use Tax	E/Z HIRE/USE	176	Χ	X
Environmental Tax	ENVRMNTL TAX	218	Χ	Χ
Farmworker Housing:				
New Construction/Rehabilitation	F/W HS CONST	207	Χ	Χ
New Construction/Rehabilitation Loans	F/W HS LOAN	208		Χ
Joint Custody Head of Household	JT CSTDY HOH	170	Χ	
Local Agency Military Base Recovery Area (LAMBRA) Hiring & Sales or Use Tax	LAMBRA HR/US	198	X	Х
Low-Income Housing	LOW-INC HOUS	172	Χ	X
Manufacturing Enhancement Area (MEA) Hiring	MEA HIRE	211	Χ	Χ
Natural Heritage Preservation Tax	HERITAGE	213	Χ	Χ
Nonrefundable Renter's Credit	NONE	NONE	Χ	
Other State Tax	OTHER STATE	187	Χ	
Prior Year Alternative Minimum Tax	PRIOR YR AMT	188	Χ	Χ
Prison Inmate Labor	INMATE LABOR	162	Χ	X
Research	RESEARCH	183	Χ	Χ
Rice Straw	RICE STRAW	206	Χ	X
Senior Head of Household	SR HOH	163	Χ	
Targeted Tax Area (TTA) Hiring & Sales or Use Tax	TTA HIRE/USE	210	X	Χ

Please Note: Teacher Retention (Code 212) – Suspended for tax year 2006. See "Repealed Credits with Carryover Provisions" list on page 29.

Repealed Credits with Carryover Provisions

Include this list in your user manual. *PIT = Personal Income Tax *CT = Corporation Tax

<u>Credit Name</u>	<u>Acronym</u>	<u>Code</u>	PIT*	CT*
Agricultural Products	AGRI PRODUCT	175	Χ	Χ
Commercial Solar Electric System	COMSLR EL CO	196	Χ	X
Commercial Solar Energy Carryover	COM SLR NRG	181	Χ	Χ
Contribution of Computer Software	CTB COMPSOFT	202		Χ
Employee Ridesharing:				
Employee Vanpool Program	R/S EMPLE VN	194	Χ	
Employer Ridesharing:				
Large Employer Program	R/S LG EMPLR	191	Χ	Χ
Small Employer Program	R/S SM EMPLR	192	Χ	Χ
Employer Subsidized Public Transit Passes	R/S TRANSIT	193	Χ	Χ
Energy Conservation	NRG CSRV CO	182	Χ	Χ
Joint Strike Fighter:				
Joint Strike Fighter Property Costs	JSFPROPERTY	216	Χ	Χ
Joint Strike Fighter Wages	JSFWAGE	215	Χ	Χ
Low-Emission Vehicles	LOW-EMS VHCL	160	Χ	Χ
Los Angeles Revitalization Zone (LARZ) Hiring & Sales or				
Use Tax	LARZ HRE/USE	159	X	X
Manufacturers' Investment	MFG INVSTMNT	199	X	X
Orphan Drug	ORPHN DRG CO	185	Χ	Χ
Political Contributions	POLTCL CTB	184	X	
Recycling Equipment	RCYCL EQUIP	174	X	Χ
Residential Rental & Farm Sales	RES RNT/FARM	186	X	
Ridesharing	R/S CO	171	Χ	Χ
Salmon & Steelhead Trout Habitat Restoration	SALMON/TROUT	200	Χ	Χ
Solar Energy	SLR NRG CO	180	Χ	Χ
Solar or Wind Energy System	SOLAR ENERGY	217	Χ	X
Solar Pump	SLR PUMP CO	179	Χ	X
Technological Property Contribution	TECHPROP CTB	201		X
Water Conservation	WATRCSRV CO	178	Χ	
Young Infant	YNG INFNT CO	161	Χ	

Scannable Form 540 Approval Checklist

Entity Data Placement
To get entity data placement approval, submit tax returns that:
☐ Have all fields in the correct location (see "Scannable Form 540 Specifications" beginning on page 31).
☐ Follow "PIT Entity Entry Instructions." (see page 25)
☐ Print the asterisks (see "Asterisks in the Entity" on page 24).
☐ Do not print the asterisks (if taxpayer entity information has changed since 2005.)
☐ Maximize all entity fields. DO NOT FILL FIELDS WITH "X's." If your software does not support the maximum entity fie size, indicate the supported field size in the software company's review package cover letter.
☐ Print example of "Attach Federal Return."
☐ Print example of "Do Not Attach Federal Return."
☐ Print example with Private Mailbox (PMB) and number/letter. Left justify number. (Do not hardcode "PMB.") ☐ Do not print example of Private Mailbox (PMB) and number/letter.
□ Print example with Principal Business Activity (PBA) Code. Left justify . If less than 6 characters, do not populate with "0." (Do not hardcode "PBA.")
☐ Print example with PRIOR NAME field taxpayer and/or spouse last name only (Your choice).
□ Do not print example of taxpayer and/or spouse Prior Name.
□ Print example with both "Taxpayer Deceased Date" code "D" AND "Spouse Deceased Date" code "C" in the PACARRP "RP" box, print line 13.
☐ Print example with "Taxpayer Deceased Date" code "D" OR "Spouse Deceased Date" code "C" in the PACARRP "RP" box, print line 13.
□ Do not print example of "Taxpayer Deceased Date" code "D" AND "Spouse Deceased Date" code "C" in the PACARRF "RP" box. (Print line 13 is blank.)"
☐ Print example with both "Military" code "U" AND "Disaster" code "9" in the PACARRP "RP" box, print line 14.
☐ Print example with "Military code "U" OR "Disaster code "9" in the PACARRP "RP" box, print line 14.
□ Do not print example of "Military" code "U" AND "Disaster" code "9" in the PACARRP "RP" box. (Print line 14 is blank.)"
Scanband Data Placement. (For details, see and follow "Form 540 Scannable Band Specifications (Side 1)" beginning on page 34, and "How Must the Form 540 Scannable Band Appear?" on page 27.)
beginning on page 34, and "How Must the Form 540 Scannable Band Appear?" on page 27.)
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beginning on page 34, and "How Must the Form 540 Scannable Band Appear?" on page 27.) To get scanband data placement approval, submit tax returns that: Have all fields in the correct location.
beginning on page 34, and "How Must the Form 540 Scannable Band Appear?" on page 27.) To get scanband data placement approval, submit tax returns that: Have all fields in the correct location. Have matching amounts in the scanband and on the conventional form lines.
beginning on page 34, and "How Must the Form 540 Scannable Band Appear?" on page 27.) To get scanband data placement approval, submit tax returns that: Have all fields in the correct location. Have matching amounts in the scanband and on the conventional form lines. Have a fiscal year filer.* Have a calendar year filer.
beginning on page 34, and "How Must the Form 540 Scannable Band Appear?" on page 27.) To get scanband data placement approval, submit tax returns that: Have all fields in the correct location. Have matching amounts in the scanband and on the conventional form lines. Have a fiscal year filer.* Have a calendar year filer. Have a positive amount on line 17.
beginning on page 34, and "How Must the Form 540 Scannable Band Appear?" on page 27.) To get scanband data placement approval, submit tax returns that: Have all fields in the correct location. Have matching amounts in the scanband and on the conventional form lines. Have a fiscal year filer.* Have a calendar year filer. Have a positive amount on line 17. Have a negative amount on line 17 (DO NOT USE BRACKETS).* Have entries (other than -0-) on line 25 and line 26 (include 3-digit credit code)* (see "How Must the Form 540)
beginning on page 34, and "How Must the Form 540 Scannable Band Appear?" on page 27.) To get scanband data placement approval, submit tax returns that: Have all fields in the correct location. Have matching amounts in the scanband and on the conventional form lines. Have a fiscal year filer.* Have a calendar year filer. Have a positive amount on line 17. Have a negative amount on line 17 (DO NOT USE BRACKETS).* Have entries (other than -0-) on line 25 and line 26 (include 3-digit credit code)* (see "How Must the Form 540 Scannable Band Appear?" on page 27.
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beginning on page 34, and "How Must the Form 540 Scannable Band Appear?" on page 27.) To get scanband data placement approval, submit tax returns that: Have all fields in the correct location. Have matching amounts in the scanband and on the conventional form lines. Have a fiscal year filer.* Have a calendar year filer. Have a positive amount on line 17. Have a negative amount on line 17 (DO NOT USE BRACKETS).* Have entries (other than -0-) on line 25 and line 26 (include 3-digit credit code)* (see "How Must the Form 540 Scannable Band Appear?" on page 27. Have entry (other than -0-) on line 31. Have entry on lines 40, 41, 42, and 43. Max fill all fields. Print "1" in at least two of the check off boxes (i.e., 3800, 3803, SCHG1, and 5870A).*
beginning on page 34, and "How Must the Form 540 Scannable Band Appear?" on page 27.) To get scanband data placement approval, submit tax returns that: Have all fields in the correct location. Have matching amounts in the scanband and on the conventional form lines. Have a fiscal year filer.* Have a calendar year filer. Have a positive amount on line 17. Have a negative amount on line 17 (DO NOT USE BRACKETS).* Have entries (other than -0-) on line 25 and line 26 (include 3-digit credit code)* (see "How Must the Form 540 Scannable Band Appear?" on page 27. Have entry (other than -0-) on line 31. Have entry on lines 40, 41, 42, and 43. Max fill all fields. Print "1" in at least two of the check off boxes (i.e., 3800, 3803, SCHG1, and 5870A).* Print a "1" for the check box 5805 (5805 attached).
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beginning on page 34, and "How Must the Form 540 Scannable Band Appear?"on page 27.) To get scanband data placement approval, submit tax returns that: Have all fields in the correct location. Have matching amounts in the scanband and on the conventional form lines. Have a fiscal year filer.* Have a calendar year filer. Have a positive amount on line 17. Have a negative amount on line 17 (DO NOT USE BRACKETS).* Have entries (other than -0-) on line 25 and line 26 (include 3-digit credit code)* (see "How Must the Form 540 Scannable Band Appear?" on page 27. Have entry (other than -0-) on line 31. Have entry on lines 40, 41, 42, and 43. Max fill all fields. Print "1" in at least two of the check off boxes (i.e., 3800, 3803, SCHG1, and 5870A).* Print a "2" for the check box 5805 (5805 attached). Print example of tax preparer ID Number (SSN) (print line 22). Mandatory, professional products only.
beginning on page 34, and "How Must the Form 540 Scannable Band Appear?" on page 27.) To get scanband data placement approval, submit tax returns that: Have all fields in the correct location. Have matching amounts in the scanband and on the conventional form lines. Have a fiscal year filer.* Have a calendar year filer. Have a positive amount on line 17. Have a negative amount on line 17 (DO NOT USE BRACKETS).* Have entries (other than -0-) on line 25 and line 26 (include 3-digit credit code)* (see "How Must the Form 540 Scannable Band Appear?" on page 27. Have entry (other than -0-) on line 31. Have entry on lines 40, 41, 42, and 43. Max fill all fields. Print "" in at least two of the check off boxes (i.e., 3800, 3803, SCHG1, and 5870A).* Print a "1" for the check box 5805 (5805 attached). Print a "2" for the check box 5805F (5805F attached). Print example of tax preparer ID Number (SSN) (print line 22). Mandatory, professional products only.
beginning on page 34, and "How Must the Form 540 Scannable Band Appear?"on page 27.) To get scanband data placement approval, submit tax returns that: Have all fields in the correct location. Have matching amounts in the scanband and on the conventional form lines. Have a fiscal year filer.* Have a calendar year filer. Have a positive amount on line 17. Have a negative amount on line 17 (DO NOT USE BRACKETS).* Have entries (other than -0-) on line 25 and line 26 (include 3-digit credit code)* (see "How Must the Form 540 Scannable Band Appear?" on page 27. Have entry (other than -0-) on line 31. Have entry on lines 40, 41, 42, and 43. Max fill all fields. Print "1" in at least two of the check off boxes (i.e., 3800, 3803, SCHG1, and 5870A).* Print a "1" for the check box 5805 (5805 attached). Print example of tax preparer ID Number (SSN) (print line 22). Mandatory, professional products only. Print example of tax preparer ID Number (PTIN) (print line 23). Mandatory, professional products only. Print example of tax preparer ID Number (FEIN) (print line 23) field left blank. Mandatory, professional products only.
beginning on page 34, and "How Must the Form 540 Scannable Band Appear?" on page 27.) To get scanband data placement approval, submit tax returns that: Have all fields in the correct location. Have matching amounts in the scanband and on the conventional form lines. Have a fiscal year filer.* Have a calendar year filer. Have a positive amount on line 17. Have a negative amount on line 17 (DO NOT USE BRACKETS).* Have entries (other than -0-) on line 25 and line 26 (include 3-digit credit code)* (see "How Must the Form 540 Scannable Band Appear?" on page 27. Have entry (other than -0-) on line 31. Have entry on lines 40, 41, 42, and 43. Max fill all fields. Print "1" in at least two of the check off boxes (i.e., 3800, 3803, SCHG1, and 5870A).* Print a "2" for the check box 5805 (5805 attached). Print example of tax preparer ID Number (SSN) (print line 22). Mandatory, professional products only. Print example of tax preparer ID Number (PTIN) (print line 23). Mandatory, professional products only.

^{*} If your software does not support this field, please be sure to indicate that information in your company's review package cover letter.

GUIDELINES FOR SCANNABLE FORM 540

 □ Print example of both DDR lines being used – populate lines 30, 31, 32, 33, 34, and 35. □ Print example of DDR Account Number, print line 31 or 34, with less than 17 characters. Right justify number. □ Do not print example of DDR.
Line Geometry – Follow "Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement" on page 12.
☐ Bottom registration mark (1-point rule) line at horizontal position (print positions 6-28; 57-80 at print line 62).
☐ Bottom registration mark (2-point rule) line at horizontal position (print positions 30-35 and 50-55) and vertical positions 35/36 and 50/51 at print line 62; end at print line 63.
Conventional Form
□ Vertical rule (penny line) shown on form. (If software product does not support the vertical rule, then your software company's review package cover letter must indicate that the software will always print a decimal point after the whole dollar amount.)
☐ Print Taxpayer's Last Name and SSN (or ITIN, if applicable) on Side 2 in top margin.
☐ Follow "Guidelines for Preparing Scannable Form 540" beginning on page 27.
Keying Symbols and Source Code
☐ Follow "Guidelines for Preparing Scannable Form 540" beginning on page 27.

		Sca	nnable Fo	orm 540 Spe	ecifications	
Definitions:	ALPHA = NUMERIC = ALPHANUMERIC = LEFT JUSTIFY =	JST BE ALL CAPS)		Note: Use Courier 12-point font, not bold, for taxpayer data (print lines 7 – 14) and CTP ID and doc. ID (print line 63).		
Print			Begin	Maximum	End	
Line Number	Identification		Print Position	Field	Print Position	Field Description
1-3	Blank lines		-	<u>Length</u> –	<u> </u>	
10	Title of Form, Tax Year Area, and					
4	Privacy Language Area		6	25	30	Conventional form size/style
5	Title of Form, Tax Year Area, and Privacy Language Area		6	25	30	Conventional form size/style
5	Form Identifier (540) Area		66	5	70	Conventional form size/style
6	Title of Form, Tax Year Area, and Privacy Language Area		6	25	30	Conventional form size/style
6	Form Identifier (540) Area		66	5	70	Conventional form size/style
6	C1 Side 1		72	9	80	Conventional form size/style
6	Bold Line		6	_	80	Conventional form size/style
7	Account Period Ending		6	3	8	"APE"
7	Fiscal Year Beginning		10	8	17	MM-DD-YY or leave blank
7	Fiscal Year Ending		20	8	27	MM-DD-YY or leave blank
7	Federal Return Attachment Area Question – Did Taxpayer attach ar forms or schedules other than Sch	•	62	19	80	Use Courier 8 pt. font. Yes – print "ATTACH FEDERAL RETURN" No – print "DO NOT ATTACH FEDERAL RETURN
8	PACARRP Box Area		76	5	80	Conventional form size/style
9	Taxpayer's SSN (or ITIN) (mandate	ory)	8	11	18	Numeric, "-", or blank
9	Name Control (First 4 Letters of Last Name) (mandatory)		21	4	24	Alpha, No Embedded Spaces, No symbols or punctuation
9	If taxpayer name and address info is unchanged from 2005, enter " * otherwise, leave blank (mandatory	* "	26	2	27	" ** ", or blank
3	If Joint Return, Spouse's SSN (or	-	20			, or blank
9	(mandatory)	11111)	30	11	40	Numeric, "-", or blank
9	Form Year Indicator (mandatory)		54	2	55	"06"
9	Principal Business Activity (PBA)	Code	59	12	70	Alphanumeric. Print "PBA" only when there is a "PBA" code. Program 3 spaces between the "PBA" and code. If less than 6 characters LJ code and do not populate with zeros. (e.g., PBA 123456). If no code, field must be blank.
9	PACARRP Box Area		76	5	80	Conventional form size/style
10	Taxpayer's First Name (mandatory)	8	11	18	Alpha, No Embedded Spaces
10	Taxpayer's Middle Initial		21	1	21	Alpha, or blank
10	Taxpayer's Last Name (mandatory)	24	17	40	Alpha
	Taxpayer – If Deceased, Enter Date	e of Death,				
10	otherwise, leave blank (mandatory)	44	8	51	Numeric,"-", mm-dd-yy (e.g.,08-01-06), or blank
10	Taxpayer's Prior Name (if applicab	le)	56	17	72	Alpha, Last name only, or leave blank (e.g., A legal name change done in 2006)
10	PACARRP Box Area		76	5	80	Conventional form size/style

Scannable Form 540 Specifications						
-Z (MUST BE ALL CAPS)	Note: Use Courier 12-point font, not bold, for taxpa					

Definitions:	NUMERIC = 0-9	Z (MUST BE AL) Z, 0-9	Note: Use (print lines		Courier 12-point font, not bold, for taxpayer data 57 – 14) and CTP ID and doc. ID (print line 63).
Print		Begin	Maximum	End	
Line Number	Identification	Print Position	Field <u>Length</u>	Print Position	Field Description
IVAIIIDOI	If Joint Return, Spouse's First Name	<u>1 00111011</u>	Longin	<u>1 00111011</u>	<u> </u>
11	(mandatory)	8	11	18	Alpha, No Embedded Spaces
11	If Joint Return, Spouse's Middle Initial	21	1	21	Alpha, or blank
11	If Joint Return, Spouse's Last Name (mandatory)	24	17	40	Alpha
11	If Joint Return, Spouse – If Deceased, Enter Date of Death, otherwise, leave blank (mandatory)	er 44	8	51	Numeric,"-", mm-dd-yy (e.g., 08-01-06), or blank
	If Joint Return, Spouse's Prior Name				Alpha, Last name only, or leave blank (e.g., Marriage in the current tax year
11	(if applicable)	56	17	72	changes spouse's maiden name)
11	PACARRP Box Area	76	5	80	Conventional form size/style
12	Additional Address	8	30	37	Alphanumeric, Embedded spaces, No punctuation, no symbols other than "/"
12	Executor/Guardian	40	17	56	Alphanumeric
12	PACARRP Box Area	76	5	80	Conventional form size/style
13	Street Address (mandatory)	8	30	37	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/" or "-"
13	APT, STE, SP, RM, FL, BLDG, & UN	40	5	44	Alpha, LJ
13	Number or Letter (No symbols)	46	5	50	Alphanumeric, LJ
13	Private Mailbox (PMB)	53	3	55	Print "PMB" only when there is a "PMB" number or letter
13	Private Mailbox Number or Letter	57	6	62	Alphanumeric, LJ, or blank
13	PACARRP Box Area	76	5	80	Conventional form size/style
					Alpha only, Courier 12-point font, any order, or blank D = Taxpayer deceased
13	PACARRP Box Area (continued) RP Codes		2	78	C= Spouse deceased
14	City (mandatory)	8	17	24	Alphanumeric, Embedded spaces
14	State (mandatory) Use the Standard Abbreviations in this publication.	27	2	28	Alpha
14	If Foreign Country	35	19	53	Alphanumeric, Embedded spaces
14	ZIP Code	31	10	40	Numeric, "-", LJ
14	PACARRP Box Area	76	5	80	Conventional form size/style
					Alphanumeric, Courier 12-point font, any order, or blank U = Military
14	PACARRP Box Area (continued) RP Codes	s: 77	2	78	9 = Disaster
16–36	540 Scanband – See specifications that begin on page 34.	-	-	_	-
37–61	Conventional Form 540	-	-	-	-
62–63	Bottom Registration Mark, and conventiona area of scannable Form 540	al			End of bottom registration mark and conventional form size/style
63	CTP ID	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, "3101066" (Side 1) and "3102066" (Side 2

Form 540 Scannable Band Specifications (Side 1)

Definitions: NUMERIC = 0-9

> "1" = Indicates a box was checked.

Exception: Field No. 01 (filing status) will indicate filing status box checked.

"0" = Will indicate no response.

"2" = Will indicate "FTB 5805F" is attached at print line 24.

Note: Use Courier 12-point font, not bold, for taxpayer data (print lines 7 – 14) and CTP ID and doc. ID (print line 63).

	RIGHT JUSTIFY = RJ	or lo attaol	iod di piini iino			
Print		Begin	Mandatory	Begin	Maximum	
Line Number	Identification	Print Position	Print <u>Field</u>	Field Position	Field <u>Length</u>	Field Description
15	Blank line	<u>-</u>	<u>-</u>	<u>-</u>	_	_
16	Filing Status	8	"01"	21	1	"1," "2," "3," "4," or "5"
16	2006 CA Estimated Tax and other payments	26	"37"	31	9	Numeric
16	CA Peace Officer Memorial Foundation Fund	44	"58"	49	9	Numeric
16	APE	62	"APE"	72	4	"0," "MMYY"
17	Claimed as a Dependent on Another Return	8	"06"	21	1	"0," "1"
17	· · · · · · · · · · · · · · · · · · ·	26	"38"	31	9	Numeric
17	Real Estate Withholding CA Military Family Relief Fund	44	"59"	49	9	Numeric
17	3800 Attached Box	62	"3800"	75	1	"0," "1"
18		8	"09"	21	1	"1,""2"
-	Senior Exemption		"39"			
18	Excess SDI (or VPDI) Withheld	26		31	9	Numeric
18	Veterans' Quality of Life Fund	44	"60"	49	9	Numeric
18	3803 Attached Box	62	"3803"	7	1	"0," "1"
19	Number of Dependents	8	"10"	20	2	Numeric
19	First Qualifying Individual's SSN	26	"40"	31	9	Numeric
19	CA Sexual Violence Victim Services Fund	44	"61"	49	9	Numeric
19	Schedule G-1 Attached Box	62	"SCHG1"	75	1	"0," "1"
20	State Wages Form(s) W-2	8	"12"	13	9	Numeric
20	Second Qualifying Individual's SSN	26	"41"	31	9	Numeric
20	CA Colorectal Cancer Prevention Fund	44	"62"	49	9	Numeric
20	5870A Attached Box	62	"5870A"	75	1	"0," "1"
21	CA Adjustments – Subtractions	8	"14"	13	9	Numeric
21	Federal Child/Dependent Care Expenses Allowable Amount	26	"42"	36	4	Numeric
21	CA Sea Otter Fund	44	"63"	31	9	Numeric
21	5805 5805F Attached Box	62	"5805" "5805F"	75	1	"0," "1" = 5805 attached "2" = 5805 attached
22	CA adjustments – Additions	8	"16"	13	9	Numeic
22	CA Child/Dependent Care Expenses Allowable Amount	26	"43"	36	4	Numeric
22	Total Contributions	44	"64"	49	9	Numeric
22	Tax Preparer ID Number Field Label ("Mandatory professional products only")	62	"TPID"	62	4	Alpha, hardcode "TPID"
22	Tax Preparer ID Number (PTIN) ("Mandatory professional products only")	66	"P"	66	1	"P" or blank
22	Tax Preparer ID Number (PTIN) ("Mandatory professional products only") continued	_	-	68	8	Numeric, RJ, or blank
22	Tax Preparer ID Number (SSN) ("Mandatory professional products only") continued	_	-	67	9	Numeric, No dashes, RJ, or blank
23	CA Adjusted Gross Income	8	"17"	13	9	Numeric
23	Overpaid Tax	26	"45"	31	9	Numeric
23	Amount you owe	44	"65"	49	9	Numeric

Form 540 Scannable Band Specifications (Side 1)

Definitions:	Exception: Field No. 01 "0" = Will indicate no respon	 Indicates a box was checked. Exception: Field No. 01 (filing status) will indicate filing status box checked. Will indicate no response. Will indicate "FTB 5805F" is attached at print line 24. 				Note: Use Courier 12-point font, not bold, for taxpayer data (print lines 7 – 14) and CTP ID and doc. ID (print line 63).
Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
23	Tax Preparer ID Number Field Label (FEIN) (Mandatory, professional products only)	62	"FN"	62	2	Alpha, Hardcode "FN"
23	Tax Preparer ID Number (FEIN) continued	_		67	9	Numeric, No dashes, RJ, or blank
24	Standard/Itemized Deductions	8	 "18"	13	9	Numeric
24		26	"46"	31	9	Numeric
24	Underpayment of Estimated Tax	44	"67"	49	9	Numeric
25	Tax	8	"20"	13	9	Numeric
25	Overpaid Tax Available This Year	26	"47"	31	9	Numeric
25	Refund or No Amount Due	44	"69"	49	9	Numeric
26	Tax from SCH G-1 and form 5870A	8	"23"	13	9	Numeric
26	Tax Due	26	"48"	31	9	Numeric
26	Direct Deposit Amount #1	44	"70"	49	9	Numeric
27	Credit	8	"25"	13	9	Numeric
27	Use Tax	26	"49"	31	9	Numeric
27	Direct Deposit Amount #2	44	"71"	49	9	Numeric
28	Credit	8	"26"	13	9	Numeric
28	CA Seniors Special Fund	26	"50"	37	3	Numeric
29	Claiming more than two credits	8	"27"	13	9	Numeric
29	Alzhemimer's Disease/Related Disorders Fund	26	"51"	31	9	Numeric
30	Nonrefundable Renter's Credit	8	"28"	19	3	Numeric
30	CA Fund for Senior Citizens	26	"52"	31	9	Numeric
30	Direct Deposit of Refund (DDR) Routing Number Note: If entry in this field, there must be entries in "Account number" Field and "Account type" Field. Otherwise, all three fields must be blank.		-	70	9	Numeric. First two positions must be 01 through 12 or 21 through 32. Note: If entry made in this field, there must be entries in the "DDR Account number" Field at print line 31 and "DDR Account type" Field at print line 32. Otherwise, all fields must be blank.
31	Alternative Minimum Tax	8	"31"	13	9	Numeric
31	Rare and Endangered Species Preservation Program	26	"53"	31	9	Numeric
31	DDR "Account number" Note: If entry in this field, there must be entries in DDR "Routing number" Field and "Account number" Field. Otherwise, all three fields must be blank.	_	_	62	17	Alpha numeric, "-," RJ if less than 17 Characters. Otherwise, all three fields must be blank.

	Form 540 \$	Scannable	e Band Spec	ifications (S	Side 1)	
Definitions:	NUMERIC = 0-9 "1" = Indicates a box was ch Exception: Field No. 0" "0" = Will indicate no respor "2" = Will indicate "FTB 580: RIGHT JUSTIFY = RJ	1 (filing stat nse.	,	· ·	oox checked.	Note: Use Courier 12-point font, not bold, for taxpayer data (print lines 7 – 14) and CTP ID and doc. ID (print line 63).
Print Line <u>Number</u>	Identification	Begin Print <u>Position</u>	Mandatory Print <u>Field</u>	Begin Field <u>Position</u>	Maximum Field Length	Field Description
32	Mental Health Services Tax	8	"32"	13	17	Numeric
32	State Children's Trust Fund for the Prevention of Child Abuse	26	"54"	31	9	Numeric
32	DDR "Account Type" Note: If entry in this field there must be entries in DDR "Routing number" Field and "Account number" Field. Otherwise, all three fields must be blank.	_	_	78	1	"1" = Checking or "2" = Savings Otherwise, all three fields must be left blank.
33	Other Taxes and Credit Recapture	8	"33"	13	9	Numeric
33	CA Breast Cancer Research Fund	2	"55"	31	9	Numeric
33	Direct Deposit of Refund (DDR) Routing Number Note: If entry in this field, there must be entries in "Account number" Field and "Account type" Field. Otherwise, all three fields must be blank.	_	_	70	9	Numeric. First two positions must be 01 through 12 or 21 through 32. Note: If entry made in this field, there must be entries in the "DDR Account number" at print line 34 and "DDR Account type" Field at print line 35. Otherwise, all fields must be blank.
34	Total Tax	8	"34"	13	9	Numeric
34	CA Firefighters' Memorial Fund	26	"56"	31	9	Numeric
34	DDR "Account Type" Note: If entry in this field there must be entries in DDR "Routing number" Field and "Account number" Field. Otherwise, all three fields must be blank.	_	_	62	17	Alpha numeric, "-," RJ if less than 17 Characters. Otherwise, all three fields must be left blank.
35	CA Income Tax Withheld	8	"36"	13	9	Numeric
35	Emergency Food Assistance Program	26	"57"	31	9	Numeric
35	DDR "Account Type" Note: If entry in this field there must be entries in DDR "Routing number" Field and "Account number" Field. Otherwise, all three fields must be blank.	_	_	78	1	"1" = Checking or "2" = Savings Otherwise, all three fields must be left blank.
36	Bold Line	6	_	-	80	_

Scannable Form 540 Record Layout (with asterisks) Note: Record Layout is Reduced

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41	Ħ	+	T	H	+	Ħ	T	t	H	Н		+	+	+	$^{+}$	t	t	t	t	Н	7	1	7	+	Ť	t	t	t	Ħ	Н	Н	Ť	t	t	Ħ	7	Ť	t	t	Н	П	T	Ť	Ť	t	+	t	H	Ť	$^{+}$	t	H	+	t	t	H		7	7	7	7	Ť	Ť	t	t	t	t	H	#	+
42	H	+	+	H	+	H	+	+		Н	Н	-	+	+	+	t	٠	٠	H	Н	┪	+	+	+	+	+	$^{+}$	+	H	Н	Н	+	+	+	H	\dashv	+	+	t	Н	Н	H	+	+	+	+	H	H	+	+	╁	Н	+	+	۲	H		+	+	+	\dashv	+	+	+	+	۲	╁	Н	\pm	+
43	H	+	+	H	+	Н	+	+	+	Н	Н	-	+	+	+	+	+	+	╄	Н	-	+	+	+	+	+	+	+	H		Н	+	+	+	Н	+	+	+	╁	Н	Н	Н	+	+	+	+	+	Н	+	+	╁	Н	+	╁	+	Н	-	+	+	+	+	+	+	+	+	+	⊬	Н	+	+
4.4	$oldsymbol{+}$	+	+	H	+	Н	+	+	\vdash	Н	Ц	4	4	4	+	+	+	+	╀	Н	_	4	4	4	+	+	+	╀	Н	Н	Ц	4	+	+	Н	4	+	+	+	Н	Ц	Н	4	+	+	+	╀	Н	4	+	1	Н	+	+	╀	Н	4	4	4	4	4	+	+	+	+	+	+	Н	4	+
	\sqcup	4	\perp	\sqcup	4	Н	4	4	Щ	Ц	Ц	4	4	4	4	1	╀	╀	1	Ц	_	4	4	4	4	1	1	╀	Ш	Ш	Ц	4	1	1	Ц	4	4	1	1	Ц	Ц	Ц	4	4	1	1	1	Ц	4	\downarrow	L	Ц	\downarrow	1	L	Ш	4	4	4	4	4	4	4	4	1	1	Ļ	Ц	4	4
45			Ш	Ш	\perp	Ш		\perp	Ш	Ш			Ц	Ц	╧	L	L	L	L	Ш			\perp	Ц		⊥	1	┸	Ш	Ш	Ц		⊥	L	Ш	Ц		L		Ш		Ц		Ц	⊥	L	L	Ш		⊥		Ш	\perp	L	L	Ш			\perp	\perp	Ц			\perp	┸		L	Ш	┙	⊥
46		Ш	Ш	Ш	\perp	Ш		\perp	L						\perp	\perp	L	L	L							1	l	L	L	L			1	\perp				1	L	L		Ш		╛	1	\perp	L			\perp	L	\coprod	\perp	1	L									\perp	L	L	L	L		
47	LΤ	_[\prod	LΤ		LT			\prod	$\lfloor floor$		_[_[_[╝		Ī	Ī	1	$\lfloor floor$	_ [_[_[_[_[ſ	ſ	Ī			LJ	_[ſ	Ţ	LĪ	_[LĪ		LŢ	_[_[ſ		1	LĪ	_[ſ	_	LŢ	_[ľ	LĪ	_]	_][_[_[_[╝		Ĺ	LŢ	Ţ	_[
48	П	Т	П	ΙŢ	T	П	T	Τ	П	П	П	T	T	T	Т	Γ	Г	Г	Γ	П	٦	T	T	T	T	T	Τ	Г	П	П	П	T	T	Г	П	T	T	Τ	Τ	П	Π	T	T	T	T	T	Γ	П	T	T	Г	Π	T	Τ	Γ	П	T	T	T	T	T	T	Т	Τ	Т	Г	Γ	Π	T	Τ
49	Ħ	T	T	Ħ	T	П	Ť	T	Ħ	П		T	T	T	T	T	T	T	t	П	1	T	T	T	Ť	T	Ť	T	П	П	Ħ	T	T	T	П	T	Ť	Ť	t	П	П	Ħ	T	T	T	T	t	П	T	\dagger	t	Ħ	T	T	T	П	T	T	T	T	T	Ť	T	T	T	t	Т	П	Ť	T
50	H	+	+	H	$^{+}$	H	$^{+}$	$^{+}$	H	H	H	\dashv	+	+	+	t	t	t	t	H	+	\dashv	$^{+}$	+	+	+	t	t	Ħ	H	H	+	+	۲	Ħ	\dashv	+	+	t	H	H	H	+	+	+	t	t	H	+	+	۲	H	+	+	t	H	+	+	$^{+}$	$^{+}$	\dashv	+	+	$^{+}$	t	۲	H	H	$^{+}$	+
51	H	+	+	H	t	H	+	+	H	Н	Н	\dashv	$^{+}$	$^{+}$	+	t	t	t	t	Н	┪	+	$^{+}$	$^{+}$	+	+	t	t	H	H	H	+	+	t	H	$^{+}$	+	+	t	H	H	H	+	$^{+}$	+	+	t	H	+	+	H	H	+	t	t	H	+	+	$^{+}$	$^{+}$	$^{+}$	+	+	+	t	t	H	H	+	+
52	+	+	+	+	+	H	+	+	Н	Н	Н	+	+	+	+	+	╁	╁	╁	Н	-	+	+	+	+	+	+	+	Н	Н	Н	+	+	+	Н	+	+	+	╁	Н	Н	Н	+	+	+	+	╁	Н	+	+	┝	Н	+	+	╁	Н	+	+	+	+	+	+	+	+	+	+	╁	H	+	+
53	ppropto	+	+	H	+	H	+	+	H	Н	Н	4	+	+	+	+	╀	╀	╀	Н	4	4	+	+	+	+	+	+	H	H	Н	+	+	+	H	+	+	+	+	Н	Н	Н	+	+	+	+	╀	Н	+	+	+	Н	+	+	╀	H	4	4	+	+	+	+	+	+	+	+	⊬	H	4	+
33	\sqcup	4	\perp	\sqcup	4	Н	4	4	Щ	Ц	Ц	4	4	4	4	1	╀	╀	1	Ц	_	4	4	4	4	1	1	╀	Ш	Ш	Ц	4	1	1	Ц	4	4	1	1	Ц	Ц	Ц	4	4	1	1	1	Ц	4	1	L	Ц	\downarrow	1	L	Ш	4	4	4	4	4	4	4	4	1	1	Ļ	Ц	4	4
54	Ш	1	Ш	Ш	1	Ц	1	1	Ц	Ц	Ц	_	1	1	ļ	L	L	L	1	Ц			_	1	1	ļ	1	L	Ц	Ш	Ц	_	ļ	1	Ш	_	1	1		Ц	Ц	Ц	_		ļ	1	1	Ц	_	\downarrow		Ц	1	1	L	Ш	_	_	_	_	_	1	1	1	1	1	Ļ	Ц	\perp	\downarrow
55	Ш		\perp	Ш	⊥	Ш			L	Ш						L	L	L	L	Ш					1	⊥	L	L	\sqcup	Ш	Ш		⊥	L	Ш			1		Ш		Ц			⊥	⊥	L	Ц		\perp	L	Ц			L	Ш									L		L	Ц	┙	⊥
56	LΤ	_[\prod	LΤ		LT			\prod	$\lfloor floor$		_[_[_[╝		Ī	Ī	1	$\lfloor floor$	_ [_[_[_[_[ſ	ſ	Ī			LJ	_[ſ	Ţ	LĪ	_[LĪ		LŢ	_[_[ſ		1	LĪ	_[ſ	_	LŢ	_[ľ	LĪ	_]	_][_[_[_[╝		Ĺ	LŢ	Ţ	_[
57	П	T	П	П	T	П	T	Τ	П	П	П	T	T	T	Т	Τ	Γ	Γ	Ī	П	٦	T	T	T	T	T	Τ	Г			П	T	T	Г	П	T	T	T	Г	П	П	T	T	T	T	T	Ī	П	T	T		Π	T	T	Γ	П	T	T	T	T	T	T	T	Τ	T	T	ſ	П	T	T
58	П	T	T	ΠŢ	Ť	П	1	T	П	П	П	1	1	1	T	T	T	T	T	П	T	T	T	1	1	Ť	Ť	T	П	П	П	1	Ť	T	П	T	T	T	T	П	П	T	1	T	Ť	T	T	П	1	Ť	T	П	Ť	T	T	П	T	1	T	T	T	T	T	T	T	T	Г	П	T	T
59	H	\dagger	T	Ħ	t	H	+	t	Ħ	H	H	+	+	+	†	t	t	t	t	H	1	+	+	+	t	\dagger	t	t	Ħ	П	H	+	\dagger	t	Ħ	+	+	t	t	H	H	Ħ	+	$^{+}$	\dagger	t	t	H	+	\dagger	t	H	+	t	t	H	7	+	+	+	+	+	+	t	t	t	t	H	$^{+}$	+
60	H	+	+	H	t	H	+	+	H	Н	Н	\dashv	$^{+}$	$^{+}$	+	t	t	t	t	Н	┪	+	$^{+}$	$^{+}$	+	+	t	t	H	H	H	+	+	t	H	$^{+}$	+	+	t	H	H	H	+	$^{+}$	+	+	t	H	+	+	H	H	+	t	t	H	+	+	$^{+}$	$^{+}$	$^{+}$	+	+	+	t	t	H	H	+	+
61	H	+	+	H	+	H	+	+	+	Н	Н	+	+	+	+	+	+	+	╁	Н	4	+	+	+	+	+	+	+	H	Н	Н	+	+	+	Н	+	+	+	+	Н	Н	Н	+	+	+	+	╁	Н	+	+	╁	H	+	+	╁	Н	+	+	+	+	+	+	+	+	+	+	⊬	Н	+	+
62	+	+	+	₩	+	H	+	+	H	Н	Н	+	+	+	+	+	╀	╀	╀	Н	-	4	+	+	+	+	+	╀	Н	Н	Н	+	+	+	Н	+	+	+	+	Н	Н	Н	+	+	+	+	╀	Н	+	+	1	Н	+	+	╄	Н	4	4	+	+	+	+	+	+	+	+	⊬	H	+	+
63	${m H}$	+	+	щ	+	Н	+	+	H	Ц	Ц	4	4	4	+	Ļ	Ļ	Ļ	╀	Ц	_	4	4	4	+	+	Ļ	╀	Н	Ц	Ц	4	+	+	H	4	4	+	1	Н	Ц	Н	4	+	+	+	╀	Н	4	+	╄	H	+	+	╄	H	4	4	4	4	4	+	+	+	+	+	╄	Щ	4	4
	Ш	4	Ш	Ш	1	Ц	_	1	Щ	Ц	Ц	_	1	1	1	L	L	L	1	Ц		_	_	1	1	(1	. 3	Ш	Ш	Ц	_	13	1	0	1	0 6	5 6	L	Ц	Ц	Ц	_	4	1	1	1	Ц	_	1	1	Ц	4	L	1	Ш	_	_	_	_	4	4	_	1	1	L	Ļ	Ц	4	4
64	Ш	1	Ш	Ш	\perp	Ц		\perp	Ш	Ш	Ш		┙	┙	\perp		L	L	1	Ш				┙	1	ļ	1	\perp	Ш	Ш	Ц		ļ	L	Ш	Ц	⊥	L		Ш	Ш	Ц		\perp	ļ	1	1	Ш		\perp		Ш	\perp	L	L	Ш					Ц	⊥	\perp	\perp	┸	L	L	Ш	Ц	\perp
65	ot	╝	\perp	Ш	Ţ	\coprod	╝	Ţ	L	Ц	Ш	$oldsymbol{ol}}}}}}}}}}}}}}}}$	ال	ال	╧	Ţ	Ĺ	Ĺ	L	Ц		╝	╝	ال	╝	╧	Ţ	L	LÌ	L	\square	╝	╧	Ţ	Ц	╝	╝	Ţ	L	U	Ш	Ц	╝	╝	╧	Ţ	L	Ц	╝	\perp	L	Ц	╝	Ţ	L	LĴ			╝	╝	╝	╝	╧	Ţ	Ţ	Ţ	L	ĹĬ	اَل	_[
66	П	Τ		ΙT	I	IJŢ	Ţ	ſ			I	T	T	T	ſ		Γ	Γ	ľ		Ī	Ī	T	T	Ţ	ſ	Γ	Γ			١Ţ	T	ſ		IĪ	T	Γ	Γ		ΙĪ	Ī	١Ţ	T	Ţ	ſ		ľ	١Ţ	T	ſ		ΙŢ	Γ		1		Ţ	Ţ	T	T	T	Γ	Γ	ſ	Γ		ľ	١Ţ	ΙŢ	ſ
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Footnote: On print line 7, line positons 62-80 text must be either :

"ATTACH FEDERAL RETURN" or "DO NOT ATTACH FEDERAL RETURN"

Scannable Form 540 Record Layout (without asterisks) Note: Record Layout is Reduced

	0	0 0	0 0	0 0	0 0	0	1 1	1 1	1	1	1	1	1	1	1 2	2	2	2	2	2	2	2	2	2	3 :	3 3	3	3	3	3	3	3	3	4 4	4	4	4	4	4 4	4	4	5	5	5	5	5	5 5	5 5	5	5	6	6 6	6	6	6	6 6	6	6	7	7	7	7	7	7	7	7	7 7	7 8	8	8
01	П	Ť	Т	ľΤ	Т	П	Ϊ	Т		Ü	ì		Ί	Î	Τ	Т	T	Т	ľ	Ì	n		Î	Ť	Τ	Т	Т	Т	ľ	ľ	Ĺ	Î	Ĭ	Т	T	,	Ĥ	Ì	Т	T	Т	Т	Г	Ĺ	Ì	Ť	Τ	Т	r	П	ΪĪ	Τ		m	T	Т	T	ľ	Г	Г	Ĺ	Ì	Ü	Ì	Î	Ί	Т	Т	T	П
02	Ħ	+	T	H	+	Ħ	+	t	H	Н	П	+	+	+	$^{+}$	t	t	t	t	Н	7		7	+	Ť	t	t	t	T	H	Н	7	+	t	+	П	H	7	Ť	t	t	t	T	Ħ	Н	Ħ	$^{+}$	+	t	H	+	t	H	Ħ	Ť	Ť	t	t	t	t	T	H	Н	1	1	7	+	+	t	Ħ
03	H	+	+	H	+	H	+	+	+	Н	Н	\dashv	+	+	+	+	+	+	╁	Н	-	Н	+	+	+	+	+	٠	H	H	Н	+	+	+	+	Н	H	+	+	+	+	+	H	H	Н	\dashv	+	+	╁	Н	\dashv	+	+	Н	+	+	+	╁	╁	╁	H	H	Н	+	+	+	+	+	+	Н
04	Н	+	+	ш	Ψ.	Ш		_	L	Ц	Ц		_	_		<u> </u>	Ļ	L	_	Ц	_		_	_	+	+	+	+	₽	L	Н	-	+	+	+		Н	+	+	+	+	+	₽	H	Н	_	+	+	1	Н	+	+	-	Н	+	+	+	╀	╀	╄	₽	H	Н	4	4	+	+	+	+	Н
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07				A I	E		M I	1 -	D	D	-	Y	Y	T	M	I M	ı -	D	D	-	Y	Y		T	T	T	T	T				T	T	T	T			T	T	T	T	T				T	T	T	Ī	П	T	х	x	х	x z	x z	κx	х	х	х	х	х	х	х	х	x :	x 3	K X		
80	Ħ	\dashv	†	Ħ	t	Ħ	+	t	H	H	Н	7	+	+	$^{+}$	t	t	t	t	H	7		7	+	+	†	t	t	t	H	Н	7	+	Ť	t	Н	H	+	†	t	t	t	t	H	Н	7	1	T	t	H	\dashv	T		т	T	Ŧ	_	Т	Т	_	Т	г	П	7	Р	T	т	т	т	Ħ
09	H	+	+	H	D	s	<i>o</i> ,	, v	v	v	v	x :	v .	v	+	N	C	-	L	Н	+	+	+	+		0 0	, N		v	v	v	v	v	,	+	H	H	+	+	+	╁	t	H	H	H	0	_	+	╁	ъ	ъ.	+	+	Н	ν,	v ,	, ,	v	v	⊢	H	H	H	4	2	_	+	+	۰	H
10	H	+	+	H	-	_		1 4	-	Н	^	_	-	-	+	-	-	+	-	Н	_	_	_	- 1		3 6	, 14		^	_	^	^	Δ.	_	+		Н	_	+	+	+	+		H	Н	٠	۰	+	╄	-	B /	1	+	Н		^ /	` ^	^	^	Ł	-	H	Н	-	-	_	+	+	₽	Н
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11	Ш			Ш	s	F	I	RS	Т	N	A	M	Ε.	х		Х	L	L	s	L	A	S	T :	N	A I	M E	X	X	Х	х	Х	Х	X	X			M	M	- I	D	- (۱	Y	Y				:	SP	R	Ι	0 1	R L	A	S	T l	N Z	A M	Ε	Х	Х	х				R					
12					A	D	D I	I	I	0	N	A :	L	A I	DI	R	E	s	s	х	х	x	x	x :	x z	x x	x	x	х	х	х			E 2	E	C	υ	Т	O F	X	x	X	х	х	х	x	x z	x																- 1	R	P	ш	ш		
13					s	т	R I	E	Т	А	D	D :	R :	E	SS	S X	x	x	х	х	х	х	x	x :	x z	x x	x	x	х	х	х		2	A	Т	х	х	1	1 C	x	x	x			P	M	В	х	х	х	x z	ĸ x				T				Π						x :	x		Г	
14					C	I	T Y	ZΧ	х	х	х	x :	x :	х :	x 2	x	x	X	х			s	т		2	z 1	P	C	0	D	E	х	x :	K				T	T		T	T																Ī	Ī	Г				1	T	x :	x	T	П	
15	Ħ	+	+	H	+	Ħ	+	t	H	Н	П	7	+	+	$^{+}$	t	t	t	t	Н	7		+	+	Ť	t	t	t	T	H	Н	7	+	t	+	П	H	7	Ť	t	t	t	T	Ħ	Н	Ħ	$^{+}$	+	t	H	+	t	H	Ħ	Ť	Ť	t	t	t	t	T	H	Н	7	7	7	Ŧ	T	+	Ħ
16	H	+	+	H	_	-	+	+	+	Н	Н	\dashv	+	+	+	+	t	╁	╁	Н	,	7	+	+	۲,				_	_	_	_	^	+	+	H	-	۰	+	+	0	_	_	_	_	_	_		╁	H	\dashv	+	-	-	+	+	+	┢	┢	₩		L	37	77	+	+	+	+	+	H
17	H	+	+	+	_	1	+	+	H	Н	Н	+	+	+	+	0	_	╀	╀	_	3	_	+	+	(-	_	-	0	_	-	_	-	+	+	Н	5	-	+	+	_	_	┿	-	Н	0	-	0	╀	Н	+	A	-	٦	+	+	+	╀	╀	⊬	М	m	1	-	4	+	+	+	╄	Н
17	\sqcup	4	\perp	\sqcup	_	6	4	4	Щ	Ц	Ц	4	4	4	4	0	_	╀	1		3	_	4	4	(_	+	+	0	-	Н	-	0	1	1	Ц	5	9	4	4	0	-	0	0	Н	0	-	0 0	1	Ц	4	3	8	0	0	4	1	L	L	Ļ		Ш	Ш	0	4	4	4	ļ	Ļ	Ц
18	Ш	⊥	Ш	Ш		9		\perp	Ш	Ш	Ш				⊥	0	_	L	L		3		\perp		•	_	_	0			0		0	1	L	Ш	6	0	1	Ţ	0	_	0	0	ш	0	_	0 0	L	Ц		3	8	0	3	⊥	Ţ	L	L	L	L	Ш	Ш	0			⊥	T	Ļ	Ш
19	LΙ	ال	<u> </u>	ШĪ	1	0	آل	1	$oldsymbol{\perp}$	Ll	Ĺ∫	_[آل	آل	ď	0	1	1	Ţ	Ll	4	0		آل		0 0	0	0	0	0	0	0	0		1	LÌ	6	1	╝	1	0	0	0	0	0	0	0	0 0	Ţ	∐		s	С	н	G :	1	1	L	L	Ĺ	Ĺ	LÌ	LÌ	0	[ال]	1	LΙ
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33	H	+	+	H	_	3	+	+					_	_	0 0		_	+	╁		5	_	+	+	_	_	_	_	0	_		_	_	+	+	Н	Н	+	+	+	+	+	+	H	Н	\dashv	+	╁	╁	Н	\dashv	+	+	Н	+	+	+	H	_	0	_	_	0	^	^	0	+	+	┾	Н
24	Н	4	4	Н	_	_	4	+				_	_	_	_	_	_	╀	-		_	_	4	4	_	_	_	-	_	_		_	_	+	+		Н	4	+	╀	╀	╀	<u> </u>	H	Н	4	4	+	-	Н	4	4	Ļ	Н	4	4	+	Ļ	_	_	_	\mathbf{L}	-	_	_	_	_	+	4	Н
34	Ш	4	4	Щ	_	4	4	4	_	0		0	_	_	0 0	_	_	╀		_	5	_	4	4	(_	_	0	_	_		0	_	_	4		Ш	4	4	4	╀	╀	_	Ш	Ц	Ц	4	4		Ш	4	0	0	0	0 (0 (0	0	0	0	0	0	0	0	0	0	٥	4	4	Ш
35	Ш	4	\perp	Ц	3	6	4	\downarrow	0	0	0	0	0	0	0 0	0	1	Ļ	<u> </u>	Ш	5	7	4	4	-	0 0	0	0	0	0	0	0	0	1	1		Ш	4	1	\downarrow	Ļ	Ļ	L	Ш	Ш	Ц	4	1	<u> </u>	Ц	4	\downarrow		Щ	4	4	Ļ	L	L	Ļ	L	Ш	Щ	_	_	4	٥	╀	Ļ	Ш
36																																																												L							Ш	Ш		
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40	Ħ	+	†	Ħ	t	Ħ	Ť	Ť	Ħ	H	П	7	+	+	Ŧ	t	t	t	t	H	1		7	+	Ť	Ť	t	t	T	t	П	7	1	Ť	t		Ħ	1	Ť	t	t	t	T	Ħ	П	Ħ	†	+	t	Ħ	7	†	Ħ	Ħ	Ť	Ť	t	T	T	Ħ	T	Ħ	Н	1	1	1	+	+	+	Ħ
41	Ħ	+	+	H	+	Ħ	+	t	H	Н	П	+	+	+	$^{+}$	t	t	t	t	Н	7		+	+	Ť	t	t	t	T	H	Н	7	+	t	+	П	H	7	Ť	t	t	t	T	Ħ	Н	Ħ	$^{+}$	+	t	H	+	t	H	Ħ	Ť	Ť	t	t	t	t	T	H	Н	1	7	7	+	+	t	Ħ
42	H	+	+	H	+	H	+	+		Н	Н	-	+	+	+	t	٠	٠	H	Н	┪	Н	+	+	+	+	t	۲	H	H	Н	+	+	+	+	Н	H	\dashv	+	+	٠	+	H	H	Н	H	+	+	H	Н	\dashv	+		H	+	+	+	H	H	╁	H	H	Н	+	+	\dashv	+	+	╁	H
43	H	+	+	H	+	H	+	+	+	Н	Н	+	+	+	+	+	+	+	╀	Н	-	Н	+	+	+	+	+	+	╀	┡	Н	+	+	+	+	Н	Н	+	+	+	+	+	╀	Н	Н	\dashv	+	+	╀	Н	+	+	+	Н	+	+	+	╀	╀	┾	╀	Н	Н	+	+	+	+	+	+	Н
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45			Ш	Ш	L	Ш		\perp	Ш	Ш			Ц	Ц	╧	L	L	L	L	Ш			\perp	Ц		⊥	L				Ш			⊥	L		Ш	Ц		1	L	┸		Ш	Ш	Ц	\perp	L	L	Ш		1	Ш	Ц	Ц	⊥	L	L	L	L		Ш	Ш			Ц	┵	Ţ	L	Ш
46		Ш	Ш	Ш	L	Ш		\perp	L						\perp	\perp	L	L	L				\perp			1	\perp	l	L	L		╝	╛	⅃	L	L				\perp	L	L	L	L			\perp	1	L	Ш		\perp	L	Ш	╛	⊥	1	L	L	L	L	L						1	1	
47	LΤ	_[\prod	LΤ	Ī	LT			\prod	$\lfloor floor$		_[_[_[╝		Ī	Ī	1	$\lfloor floor$	_ [_[_[_[ſ			Ĺ	Ĺ	$\lfloor ceil$	_Ţ	_[ſ	Ī	LĪ	LĪ	_[╧	Ī	Ī	Ĺ		$\lfloor ceil$	LŢ	_[1	\prod	_[ⅎℾ	\prod	LŢ	_[╝		L	L	Ĺ	Ĺ	LĪ		_[_[_[╝	J]	LΤ
48	П	Т	П	ΙŢ	Г	П	T	Τ	П	П	Π	T	T	T	Т	Γ	Г	Г	Γ	П	٦	П	T	T	T	T	Γ	Π		Γ	П	T	T	T	Г	П	П	T	Т	T	Г	Г		П	П	T	T	Τ	Γ	П	T	Т	П	Π	T	Т	Τ	Г	Г	Γ		П		T	T	T	Τ	Γ		П
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50	H	+	+	H	۲	H	$^{+}$	$^{+}$	H	H	H	\dashv	+	+	+	t	t	t	t	H	+	H	$^{+}$	+	+	+	t	۲	H	t	H	+	$^{+}$	+	۲	H	H	\dashv	+	+	t	t	H	Ħ	H	H	$^{+}$	t	t	H	$^{+}$	+	H	H	+	+	+	H	H	H	H	H	H	\dashv	\dashv	\dashv	$^{+}$	$^{+}$	t	Ħ
51	H	+	+	H	t	H	+	+	H	Н	H	\dashv	+	+	+	t	t	t	t	Н	1	Н	$^{+}$	+	+	+	t	t	۲	۲	H	+	+	+	t	H	H	$^{+}$	+	+	t	t	۲	H	H	H	+	t	t	H	+	+	H	H	$^{+}$	+	t	H	H	H	۲	H	Н	+	+	$^{+}$	+	+	t	H
52	+	+	+	+	+	H	+	+	+	Н	Н	+	+	+	+	+	╁	╁	╁	Н	-	Н	+	+	+	+	+	+	Ͱ	۲	Н	\dashv	+	+	+	Н	Н	+	+	+	╁	+	Ͱ	Н	Н	Н	+	+	╁	Н	+	+	+	Н	+	+	+	╁	╁	╁	Ͱ	Н	Н	+	+	+	+	+	┾	H
53	ppropto	+	+	H	+	H	+	+	H	Н	Н	4	+	+	+	+	╀	╀	╀	Н	4	Н	+	+	+	+	+	+	1	H	Н	4	+	+	+	Н	Н	+	+	+	╀	+	1	H	Н	Н	+	+	╀	Н	4	+	H	Н	+	+	+	╀	╀	⊬	1	H	Н	4	4	+	+	+	+	Н
55	+	4	+	H	1	\sqcup	4	+	H	Ц	Ц	4	4	4	+	+	╀	╀	1	Ц	_	Ц	4	4	+	+	+	1	1	L	Н	_	4	+	1	Н	Ц	4	+	+	╀	╀	1	H	Н	Ц	4	1	1	Н	4	+	H	Ц	4	+	1	L	L	Ļ	1	Н	Ц	4	4	4	+	+	4	Н
54	Ш		Ш	ш	L	Ц	1	⊥	Ш	Ш	Ш	_	_	_	ļ	L	L	L	L	Ш		Ц	_	_	1	↓	L	L	L	L	Ш			1	L	Ц	Ш		↓	\perp	L	┸	L	Ц	Ш	Ц		1	L	Ш	1	\perp	Ш	Ц		⊥	L	L	L	Ļ	L	Ш	Ш				1	ļ	Ļ	Ш
55	Ш	1	Ш	Ш	L	Ц		\perp	Ш	Ш	Ш		┙	┙	\perp		L	L	1	Ш		Ш		┙	1	ļ		L			Ш			Ţ	L	Ш	Ш	Ц	\perp	L	L	\perp		Ш	Ш	Ц	\perp	L	1	Ш		\perp	Ш	Ш	\perp	⊥	L			L		Ш	Ш			Ц	1	Ţ	L	Ш
56	LΤ	_[\prod	LΤ	Ī	LT			\prod	$\lfloor floor$		_[_[_[╝		Ī	Ī	1	$\lfloor floor$	_ [_[_[_[ſ			Ĺ	Ĺ	$\lfloor ceil$	_Ţ	_[ſ	Ī	LĪ	LĪ	_[╧	Ī	Ī	Ĺ		$\lfloor ceil$	LŢ	_[1	\prod	_[ⅎℾ	\prod	LŢ	_[╝		L	L	Ĺ	Ĺ	LĪ		_[_[_[╝	J]	LΤ
57	П	T	П	П	T	П	T	Τ	П	П	П	T	T	T	Т	Τ	Γ	Γ	Ī	П	٦	П	T	T	T	T	Τ	T		ſ	П	T	T	T	T			T	Τ	T	Γ	Г			П	T	T	T	Ī	П	T	Т	П	Π	T	Т	T	Γ	Γ	ſ		П		T	T	T	Τ	Γ		П
58	П	T	T	ΠŢ	T	П	1	T	П	П	П	1	1	1	T	T	T	T	T	П	T	П	T	1	1	Ť	T	T	Ī	Γ	П	1	1	Ť	T	П	П	T	T	T	T	T	Ī	П	П	T	1	T	T	П	T	T	П	П	T	T	T	T	T	Г	Ī	П	П	T	T	T	T	T	T	П
59	H	\dagger	T	Ħ	t	H	+	t	Ħ	H	H	+	+	+	†	t	t	t	t	H	1	H	+	+	t	\dagger	t	t	H	Ħ	Н	+	+	t	t	H	H	+	+	t	t	t	H	Ħ	Н	Ħ	+	t	t	H	+	t	Ħ	H	$^{+}$	+	t	H	H	t	H	Ħ	H	+	+	+	†	†	t	H
60	H	+	+	H	t	H	+	+	H	Н	H	\dashv	$^{+}$	$^{+}$	+	+	t	t	t	Н	1	Н	$^{+}$	+	+	+	+	t	۲	۲	H	+	+	+	t	H	H	$^{+}$	+	+	t	t	۲	H	H	H	+	t	t	H	+	+	H	H	$^{+}$	+	t	H	H	H	۲	H	Н	+	+	$^{+}$	+	+	t	H
61	H	+	+	H	+	H	+	+	+	Н	Н	+	+	+	+	+	+	+	╁	Н	4	Н	+	+	+	+	+	+	╁	H	Н	+	+	+	+	Н	Н	+	+	+	+	+	╁	H	Н	H	+	+	╁	Н	+	+	+	H	+	+	+	╁	╁	⊬	╁	H	Н	+	+	+	+	+	+	Н
62	+	+	+	H	+	H	+	+	H	Н	Н	+	+	+	+	+	╀	╀	╀	Н	-	Н	+	+	+	+	+	+	₽	┡	Н	-	+	+	+	Н	Н	+	+	+	╀	╀	₽	Н	Н	Н	+	+	╀	Н	+	+	H	Н	+	+	+	Ͱ	Ͱ	╀	₽	Н	Н	4	4	+	+	+	+	H
63	${m H}$	+	+	щ	+	Н	+	+	H	Ц	Ц	4	4	4	+	Ļ	Ļ	Ļ	╀	Ц	_	Ц	4	4	+	+	+	+	1	Ļ	Ц	4	4	+	+	Щ	Ц	4	+	+	+	╀	L	H	Ц	Ц	4	+	╄	Н	4	+	H	Ц	+	+	+	Ļ	Ļ	╄	1	H	Ц	4	4	4	+	+	4	Н
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64	Ш	1	Ш	Ш	L	Ц		\perp	Ш	Ш	Ш		┙	┙	\perp		L	L	1	Ш		Ш		┙	1	ļ		L			Ш			Ţ	L	Ш	Ш	Ц	\perp	L	L	\perp		Ш	Ш	Ц	\perp	L	1	Ш		\perp	Ш	Ш	\perp	⊥	L			L		Ш	Ш			Ц	1	Ţ	L	Ш
65	Ш		Ш	Ш	L	Ш			L	Ш						L	L	L	L	Ш					1	⊥	L		L	L	Ш			1	L		Ш				L	L	L	\sqcup	Ш	Ш			L	Ц			L	Ц				L	L	L	L	Ш	Ш				⊥	⊥	L	Ш
66	Ţĺ	_ []]]	LΓ]	Ţſ	_[_[]		L l	L [_ [_[_[]]]	1	L l	_ [Lĺ	_ [_[ال	_[]		1	1	L l	_ [_ [_[]	LÌ	LĪ	_ [- ل]]	1	L Ì	L l	L ſ	_ [1		_ [Lſ	_[_[J	1	1	1	1		L I	_ [_ [_ [_ ¯		ً ل	ŢΙ
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Footnote: On print line 7, line positons 62-80 text must be either :

"ATTACH FEDERAL RETURN" or "DO NOT ATTACH FEDERAL RETURN"

Submitting PIT Scannable Vouchers Forms 540-ES, 541-ES, FTB 3519, 3563, and 3582 Approval **Checklist CTP ID** ☐ Print 3-digit CTP ID in Courier 12-point font, in print positions 32, 33, and 34 on print line 63. **Entity Data Placement**

To get entity data placement approval, submit vouchers ☐ Have all fields in the correct location. ☐ Follow "PIT Entity Entry Instructions" for scannable Form 540 on page 25. ☐ Print the asterisks. See "Asterisks in the Entity" on page 24.

☐ Do not print the asterisks. (If taxpayer entity information has changed since 2005, do not print asterisks.)

☐ Maximize, all entity fields. **DO NOT FILL FIELDS** WITH "X's." If your software does not support the maximum entity field size, indicate the supported field size in your software company's review package cover letter.

☐ Print example with Private Mailbox (PMB) and number. Left justify the number/letter if less than 6 digits. Do not hardcode "PMB."

☐ Print example without Private Mailbox (PMB) and number.

☐ Give example of a fiscal year filer (APE).¹ (Applies to Forms 540-ES, 541-ES, and FTB 3563 only.)

☐ Give example of a calendar year filer. (Place single "0" in print position 77.) (Applies to Forms 540-ES, 541-ES, and FTB 3563 only.)

☐ Exception for Form 540-ES and 541-ES only: When estimate payment amount is unknown, leave "Amount of payment" area blank.

Line Geometry

☐ Bold line at print line 49, prints at position 6 through position 80.

☐ Bottom registration mark .25-line weight rule at print line 62, prints at position 6 through position 28 and at position 58 through position 80.2

☐ Bottom registration mark 2-point rule at print line 62, prints at position 30 through position 35 and at position 50 through position 55.

☐ Bottom registration mark 2-point vertical rule at print line 62, end at print line 63, at print position 35/36 and position 50/51.

Document ID String

☐ Doc. ID (Courier 12-point font) is 7-digits in and must print in positions 40-46 on print line 63 (Must have four blank spaces before and after string.) □ Doc. ID is correct (i.e., contains correct assigned)

form number, side/page number, tax year, and source code.)

Fiduciary Name Control Guidelines

Used only for the PIT Scannable Vouchers Form 541-ES and FTB 3563.

- When the estate or trust name includes a person's name, use the last name for the proper name. Example: "Estate of Wanda Sue Wiser" - Enter: WISE
- When the estate or trust name includes initials, use the initials for the proper name. Do not use punctuation or space between initials. **Example:** "G.N.R.C Trust" - Enter: GNRC
- · When only numeric data represents the name of the estate or trust, use the last name of the fiduciary from the name and title of the fiduciary field. **Example:** Name of estate or trust is: "1974#27652TR" and the name and title of the fiduciary is: "Joe Smith, Trustee" - Enter: SMIT
- When a "Will of" and a "For" is present in the proper name, use the last name in the "Will of" name. **Example:** "Proper name is Trust Under Will of Sally Hall for John Brown" - Enter: HALL
- When Minor or Trust for a Minor is represented in the proper name, use Minor. Example: Proper name is: "Irrevocable Minors Tr. for Grace Evans" - Enter: MINO
- When a company, church, or foundation is shown as the trust name without a person's name, use the first part of the trust name as the proper name. Example: Proper name is "Protestant Episcopal Church Tr"

- Enter: PROT

¹ If your software does not support fiscal year filers, indicate this in your software company's review package cover letter.

² If your software cannot support the .25-line weight rule, use a 1-point rule. Indicate the use of the 1-point rule in your software company's review package cover letter.

Scannable Form 540-ES Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 LEFT JUSTIFY = LJ RIGHT JUSTIFY = B.I

	RIGHT JUSTIFY = LJ				
Print Line Number		Begin Print Position	Maximum Field	End Print	Field
	Identification Plant lines		<u>Length</u>	Position	Description
1-5	Blank lines	-		-	Conventional form size/at-da
6	"Voucher at bottom of page."	30	29	58	Conventional form size/style
7-8	Blank lines	_	-	-	
9-14	"PAYMENT VOUCHER" and box	14	58	71	Conventional form size/style
15	Blank line	_	_	_	_
16-28	"WHERE TO FILE," and box	14	58	71	Conventional form size/style
29-44	Blank lines	_	_	_	_
45	"Detach Here/Do Not Mail" line	6	75	80	Conventional form size/style
46	Payment Due Date	62	19	80	Conventional form size/style "File and pay by April 16, 2007" "File and pay by June 15, 2007" "File and pay by Sept. 17, 2007" "File and pay by Jan. 15, 2008"
47	"Taxable Year"	6	8	13	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional form size/style
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48	Tax Year Area "2007"	7	6	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifer (540-ES) Area	70	9	78	Conventional form size/style
49	Tax Year Area "2007"	7	6	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form Identifier (540-ES) Area	70	9	78	Conventional form size/style
49	Bold line	6	75	80	Conventional form size/style
50	Blank line	_	-	_	Conventional form size/style
51	Taxpayer's SSN (or ITIN) (mandatory)	9	11	19	Numeric, "-"
51	Name Control (First 4 Letters of Taxpayer's Last Name.) (mandatory)	22	4	25	Alpha. No embedded spaces, No symbols or punctuation
51	If taxpayer name and address information is unchanged from previous year, enter "**", otherwise, leave blank (mandatory)	27	2	28	"**", or blank
51	If Joint Return, Spouse's SSN (or ITIN) (mandatory)	31	11	41	Numeric, "-"
51	Form Year Indicator	47	2	48	"07"
51	Account Period Ending (APE)	68	3	70	"APE"
51	APE	74	4	77	Calendar year payment = "0" at print position 77. Fiscal year payment = "MMYY".
52	Taxpayer's First Name (mandatory)	9	11	19	Alpha, No embedded spaces
52	Taxpayer's Middle Initial	22	1	22	Alpha
52	Taxpayer's Last Name (mandatory)	25	17	41	Alpha
53	If Joint Return, Spouse's First Name (mandatory)	9	11	19	Alpha, No embedded spaces
53	If Joint Return, Spouse's Middle Initial	22	1	22	Alpha
53	If Joint Return, Spouse's Last Name (mandatory)	25	17	41	Alpha

Scannable Form 540-ES Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 LEFT JUSTIFY = LJ RIGHT JUSTIFY = B.I **Note:** Use Courier 12-point font, not bold, for taxpayer data (print lines 51 - 58) and CTP ID and doc. ID (print line 63).

	RIGHT JUSTIFY = RJ				
Print Line <u>Number</u>	<u>Identification</u>	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field <u>Description</u>
54	Additional Address	9	30	38	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/"
55	Street Address (mandatory)	9	30	38	Alphanumeric, Embedded spaces, No symbols other than "/" or"-"
55	APT, STE, SP, RM, FL, BLDG, AND UN	41	5	45	Alpha, LJ
55	Number or Letter	47	5	51	Alphanumeric, LJ
55	Private Mailbox (PMB)	54	3	56	"PMB"
55	Private Mailbox Number or Letter	58	6	63	Alphanumeric, LJ
56	City (mandatory)	9	17	25	Alphanumeric, Embedded spaces
56	State (mandatory) (Use Standard Abbreviations in this publication.)	28	2	29	Alpha
56	If Foreign Country	28	19	46	Alphanumeric, Embedded spaces
56	ZIP Code	32	10	41	Numeric, "-", LJ
57	Blank line	_	_	_	-
58	Amount of Payment	42	17	58	"Amount of payment"
58	Taxpayer's Amount of Payment	61	11	71	Numeric, RJ, whole dollars only, or blank. Decimal point must print at end of dollar amount at print position 71.** Do not use commas.
59-61	Blank lines	_	_	_	-
62-63	Bottom Registration Mark and conventional Form 540-ES	_	_	_	End of bottom registration mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, "1201076"

^{**} If payment amount is not known, leave blank.

If no spouse name, leave the applicable fields on print line 53 blank. Note: If no additional address, leave that field on print line 54 blank.

Do not include deceased taxpayer/spouse information on scannable Form 540-ES

Scannable Form 540-ES Record Layout Note: Record Layout is Reduced

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Definitions: ALPHA A-Z (MUST BE ALL CAPS) = 0-9 Note: Use Courier 12-point font, not bold, for taxpayer data NUMERIC = (print lines 51 - 58) and CTP ID and doc. ID (print line 63).

ALPHANUMERIC A-Z, 0-9

	LEFT JUSTIFY = LJ RIGHT JUSTIFY = RJ	J-9		(print lines	51 - 56) and CTF ID and doc. ID (print line 65).
Print		Begin	Maximum	End	
Line	Identification	Print Position	Field	Print	Field
Number	Identification		Length	Position	Description
1-5	Blank lines	-	29	 58	Conventional form size/at-de
6	"Voucher at bottom of page."	30		_	Conventional form size/style
7-15 16-28	Blank lines "PAYMENT VOUCHER" and box	14	_ 		Conventional form size/style
29	Blank line		58 _	- / I	Conventional form size/style
	"WHERE TO FILE" and box				
30-40		14	58	71	Conventional form size/style
41-44	Blank lines	_			
45	"Detach Here/Do Not Mail" line	6	75	80	Conventional form size/style
46	Payment Due Date	62	19	80	Conventional form size/style "File and Pay by April 16, 2007" "File and Pay by June 15, 2007" "File and Pay by Sept. 17, 2007" "File and Pay by Jan. 15, 2008"
47	"Taxable Year"	6	8	13	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional form size/style
48	Tax Year Area "2007"	7	6	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifer (541-ES) Area	70	9	78	Conventional form size/style
49	Tax Year Area "2007"	7	6	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form identifier (541-ES) Area	70	9	78	Conventional form size/style
49	Bold line	6	75	80	Conventional form size/style
50	Blank line	-	-	-	_
	Estate's or Trust's FEIN				// N
51	(mandatory)	9	10	18	Numeric, "-"
51	Name Control (First 4 Letters of Estate's or Trust's Proper Name.) (mandatory)	21	4	24	Alphanumeric, No embedded spaces, No symbols or punctuation
51	If estate's or trust's name and address information is unchanged from previous year, enter "**" otherwise, leave blank (mandatory)	26	2	27	"**", or blank
51	Form Year Indicator	47	2	48	"07"
51	Account Period Ending (APE)	68	3	70	"APE"
51	APE	74	4	77	Calendar year payment = "0" at print position 77. Fiscal year payment = "MMYY".
52	Name of Estate or Trust (mandatory)	9	33	41	Alphanumeric
53	Name and Title of Fiduciary (mandatory)	9	33	41	Alphanumeric
54	Additional Address	9	30	38	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/"

Scannable Form 541-ES Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 LEFT JUSTIFY = LJ **Note:** Use Courier 12-point font, not bold, for taxpayer data (print lines 51 - 58) and CTP ID and doc. ID (print line 63).

	RIGHT JUSTIFY = RJ				
Print Line <u>Number</u>	Identification	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field <u>Description</u>
55	Street Address (mandatory)	9	30	38	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/" or"-"
55	Suite	41	5	45	Alpha, LJ
55	Number or Letter (No symbols)	47	5	51	Alphanumeric, LJ
55	Private Mailbox (PMB)	54	3	56	"PMB"
55	Private Mailbox Number or Letter	58	6	63	Alphanumeric, LJ
56	City (mandatory)	9	17	25	Alphanumeric, Embedded spaces
56	State (mandatory) (Use Standard Abbreviations in this publication.)	28	2	29	Alpha
56	If Foreign Country	28	19	46	Alphanumeric, Embedded spaces
56	ZIP Code	32	10	41	Numeric, "-", LJ
57	Blank line	-	-	-	_
58	Amount of Payment	42	17	58	"Amount of payment"
58	Estate's or Trust's Amount of Payment	61	11	71	Numeric, RJ, whole dollars only, or blank. Decimal point must print at end of dollar amount at print position 71.** Do not use commas.
59-61	Blank lines				-
62-63	Bottom Registration Mark and conventional Form 541-ES				End of bottom registration mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, "1211076"

^{**} If payment amount is not known, leave blank.

Note: If no additional address, leave that field on print line 54 blank.

Scannable Form 541-ES Record Layout Note: Record Layout is Reduced

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Scannable Form FTB 3519 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 LEFT JUSTIFY = LJ RIGHT JUSTIFY = B.I

	RIGHT JUSTIFY = RJ				
Print Line		Begin Print	Maximum Field	End Print	Field
Number	Identification	Position	<u>Length</u>	Position	<u>Description</u>
1-5	Blank lines	_			
6	"Voucher at bottom of page."	30	29	58	Conventional form size/style
7-8	Blank lines	_	_	_	_
9-12	"IF AMOUNT OF PAYMENT" and box	14	58	71	Conventional form size/style
13-15	Blank lines	_		_	
16-28	'WHERE TO FILE" and box	14	58	71	Conventional form size/style
29	Blank line	_	_	_	
30-35	"WHEN TO FILE" and box	14	58	71	Conventional form size/style
36-44	Blank lines	_	_	_	
45	"Detach Here"/"Do Not File" line	6	75	80	Conventional form size/style
46	Blank line	_	_	-	_
47	"Taxable Year"	6	8	13	Conventional form size/style
47	Title of Form	15	29	43	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional form size/style
48	Tax Year Area "2006"	7	6	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifier (3519 (PIT)) Area	70	9	78	Conventional form size/style
49	Tax Year Area "2006"	7	6	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form Identifier (3519 (PIT)) Area	70	9	78	Conventional form size/style
49	Bold line	6	75	80	Conventional form size/style
50	Blank line	_	_	_	
51	Taxpayer's SSN or ITIN (mandatory)	9	11	19	Numeric, "-"
51	Name Control (First 4 Letters of Taxpayer's Last Name) (mandatory)	22	4	25	Alpha, No embedded spaces, No symbols or punctuation
51	If taxpayer name and address information is unchanged from previous year, enter "**", otherwise, leave blank (mandatory)	27	2	28	"**", or blank
51	If Joint Return, Spouse's SSN or ITIN				, or blank
0.	(mandatory)	31	11	41	Numeric, "-"
51	Form Year Indicator	47	2	48	"06"
52	Taxpayer's First Name (mandatory)	9	11	19	Alpha, No embedded spaces
52	Taxpayer's Middle Initial	22	1	22	Alpha
52	Taxpayer's Last Name (mandatory)	25	17	41	Alpha
52	If Deceased, Enter "DECD" and Date of Death, otherwise, leave blank (mandatory)	44	15	58	. Alphanumeric, "(DECD mm-dd-yy)", or blank
53	If Joint Return, Spouse's First Name (mandatory)	9	11	19	Alpha, No embedded spaces
53	If Joint Return, Spouse's Middle Initial	22	1	22	Alpha
53	If Joint Return, Spouse's Last Name (mandatory)	25	17	41	Alpha

Scannable Form FTB 3519 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9
ALPHANUMERIC = A-Z, 0-9
LEFT JUSTIFY = LJ
RIGHT JUSTIFY = BJ

Note: Use Courier 12-point font, not bold, for taxpayer data (print lines 51 - 58) and CTP ID and doc. ID (print line 63).

	RIGHT JUSTIFY = RJ				
Print Line Number	Identification	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field <u>Description</u>
53	If Deceased, Enter "DECD" and Date of Death, otherwise, leave blank (mandatory)	44	15	58	Alphanumeric, "(DECD mm-dd-yy)", or blank
54	Additional Address	9	30	38	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/"
54	Executor/Guardian	41	17	57	Alphanumeric
55	Street Address (mandatory)	9	30	38	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/" or "-"
55	APT, STE, SP, RM, FL, BLDG, AND UN	41	5	45	Alpha, LJ
55	Number or Letter (No symbols)	47	5	51	Alphanumeric, LJ
55	Private Mailbox (PMB)	54	3	56	"PMB"
55	Private Mailbox Number or Letter	58	6	63	Alphanumeric, LJ
56	City (mandatory)	9	17	25	Alphanumeric, Embedded spaces
56	State (mandatory) (Use Standard Abbreviations in this publication)	28	2	29	Alpha
56	If Foreign Country	28	19	46	Alphanumeric, Embedded spaces
56	ZIP Code	32	10	41	Numeric, "-", LJ
57	Blank line	_	_	_	_
58	"Amount of payment"	42	17	58	"Amount of payment"
58	Taxpayer's Amount of payment	61	11	71	Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount – at print position 71. Do not use commas.
59-61	Blank lines	_	_	_	_
62-63	Bottom Registration Mark and conventional form FTB 3519	_	-	-	End of bottom registration mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, "1221066"

If no spouse name, leave the applicable fields on print line 53 blank. If no additional address or executor/guardian name, leave the applicable fields on print line 54 blank.

Scannable Form FTB 3519 Record Layout Note: Record Layout is Reduced

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Scannable Form FTB 3563 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9
ALPHANUMERIC = A-Z, 0-9
LEFT JUSTIFY = LJ
RIGHT JUSTIFY = B.J

	RIGHT JUSTIFY = RJ				
Print		Begin	Maximum	End	
Line Number	Identification	Print Position	Field <u>Length</u>	Print Position	Field Description
1-5	Blank lines	<u>-</u>	–	<u>-</u>	
6	"Voucher at bottom of page."	30	29	58	Conventional form size/style
7-8	Blank lines	_		_	Conventional form size/style
9-12	"IF AMOUNT OF" and box	 14	 58		Conventional form size/style
					Conventional form size/style
13-15	Blank lines	_	-		- Occupational forms size (ab.)
16-28	"WHERE TO FILE" and box	14	58	71	Conventional form size/style
29	Blank line				
30-35	"WHEN TO FILE" and box	14	58	71	Conventional form size/style
36-44	Blank lines		_		
45	"Detach Here"/"Do Not Mail" line	6	75	80	Conventional form size/style
46	Blank line	_	_		
47	"Taxable Year"	6	8	13	Conventional form size/style
47	Title of Form	15	29	43	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional form size/style
48	Tax Year Area "2006"	7	6	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifer (3563 (541)) Area	70	9	78	Conventional form size/style
49	Tax Year Area "2006"	7	6	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form Identifier (3563 (541)) Area	70	9	78	Conventional form size/style
49	Bold line	6	75	80	Conventional form size/style
50	Blank line	-	-	-	-
•	Estate's or Trust's Federal Employer Identification Number (FEIN)				
51	(mandatory)	9	10	18	Numeric, "-"
51	Name Control (First 4 Letters of Estate's or Trust's Proper Name.) (mandatory)	21	4	24	Alphanumeric, No embedded spaces, No symbols or punctuation
<u> </u>	If estate's or trust's name and address information is unchanged from previous year, enter "**", otherwise, leave blank	,	·		Symbols of parioteation
51	(mandatory)	26	2	27	"**", or blank
51	Form Year Indicator	47	2	48	"06"
51	Account Period Ending (APE)	68	3	70	"APE"
51	APE	74	4	77	Calendar year payment = "0" at print position 77. Fiscal year payment = "MMYY"
52	Name of Estate or Trust (mandatory)	9	33	41	Alphanumeric
	If Deceased, enter "DECD" and Date of	4.4	45	F0.	Alabanian WDFCD
52	Death, otherwise, leave blank (mandatory)	44	15	58	Alphanumeric, "(DECD mm-dd-yy)", or blank
53	Name and Title of Fiduciary (mandatory)	9	33	41	Alphanumeric, No punctuation or symbols
54	Additional Address	9	30	38	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/"
54	Executor/Guardian	41	17	57	Alphanumeric

Scannable Form FTB 3563 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 LEFT JUSTIFY = LJ RIGHT JUSTIFY = RJ

	night justiff = hj				
Print Line		Begin Print	Maximum Field	End Print	Field
Number	<u>Identification</u>	<u>Position</u>	<u>Length</u>	<u>Position</u>	<u>Description</u>
55	Street Address (mandatory)	9	30	38	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/" or "-"
55	Suite	41	5	45	Alpha, LJ
55	Number or Letter (No symbols)	47	5	51	Alphanumeric, LJ
55	Private Mailbox (PMB)	54	3	56	"PMB"
55	Private Mailbox Number or Letter	58	6	63	Alphanumeric, LJ
56	City (mandatory)	9	17	25	Alphanumeric, Embedded spaces
56	State (mandatory) (Use Standard Abbreviations in this publication.)	28	2	29	Alpha
56	If Foreign Country	28	19	46	Alphanumeric, Embedded spaces
56	ZIP Code	32	10	41	Numeric, "-", LJ
57	Blank line	-	-	-	_
58	"Amount of payment" (mandatory)	42	17	58	"Amount of payment"
58	Estate's or Trust's Amount of payment	61	11	71	Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount at print position 71. Do not use commas.
59-61	Blank lines	_	_	_	_
62-63	Bottom Registration Mark and conventional form FTB 3563	_	_	_	End of bottom registration mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, "1231066"
Note: If n	o additional address or executor/guardian name	, leave print lin	e 54 blank.		

Scannable Form FTB 3563 Record Layout Note: Record Layout is Reduced

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Scannable Form FTB 3582 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 LEFT JUSTIFY = LJ RIGHT JUSTIFY = RJ

	RIGHT JUSTIFY = RJ				
Print Line		Begin Print	Maximum Field	End Print	Field
Number	Identification	<u>Position</u>	<u>Length</u>	<u>Position</u>	Description
1-5	Blank lines	_	_	_	-
6	"Voucher at bottom of page."	30	29	58	Conventional form size/style
7-8	Blank lines	-	-	-	-
9-12	"DO NOT SEND" and box	14	58	71	Conventional form size/style
15	Blank line	-	-	_	-
16-28	"WHERE TO FILE" and box	14	58	71	Conventional form size/style
29	Blank line	_	-	-	-
30-35	"WHEN TO FILE" and box	14	58	71	Conventional form size/style
36-44	Blank lines	_	_	-	_
45	"Detach Here"/"Do Not Mail" line	6	75	80	Conventional form size/style
46	Blank line	_	_	_	_
47	"Taxable Year"	6	8	13	Conventional form size/style
47	Title of Form	15	29	43	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional form size/style
48	Tax Year Area "2006"	7	6	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifier (3582 (e-file)) Area	70	9	78	Conventional form size/style
49	Tax Year Area "2006"	7	6	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form Identifier (3582 (e-file)) Area	70	9	78	Conventional form size/style
49	Bold line	6	75	80	Conventional form size/style
50	Blank line	_	_	-	_
51	Taxpayer's SSN or ITIN (mandatory)	9	11	19	Numeric, "-"
51	Name Control (First 4 Letters of Taxpayer's Last Name) (mandatory)	22	4	25	Alpha, No embedded spaces, No symbols or punctuation
51	If taxpayer name and address information is unchanged from previous year, enter "**", otherwise, leave blank (mandatory)	27	2	28	"**", or blank
<u> </u>	If Joint Return, Spouse's SSN or ITIN				, or blank
51	(mandatory)	31	11	41	Numeric, "-"
51	Form Year Indicator	47	2	48	"06"
52	Taxpayer's First Name (mandatory)	9	11	19	Alpha, No embedded spaces
52	Taxpayer's Middle Initial	22	1	22	Alpha
52	Taxpayer's Last Name (mandatory)	25	17	41	Alpha
53	If Joint Return, Spouse's First Name (mandatory)	9	11	19	Alpha, No embedded spaces
53	If Joint Return, Spouse's Middle Initial	22	1	22	Alpha
53	If Joint Return, Spouse's Last Name (mandatory)	25	17	41	Alpha
54	Additional Address	9	30	38	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/"
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Scannable Form FTB 3582 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 LEFT JUSTIFY = LJ RIGHT JUSTIFY = RJ

	nidhi jusiiri = nj				
Print Line Number	Identification	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field <u>Description</u>
55	Street Address (mandatory)	9	30	38	Alphanumeric, No punctuation, No symbols other than "/" or "-"
55	APT, STE, SP, RM, FL, BLDG, AND UN	41	5	45	Alpha, LJ
55	Number or Letter (No symbols)	47	5	51	Alphanumeric, LJ
55	Private Mailbox (PMB)	54	3	56	"PMB"
55	Private Mailbox Number or Letter	58	6	63	Alphanumeric, LJ
56	City (mandatory)	9	17	25	Alphanumeric, Embedded spaces
56	State (mandatory) (Use Standard Abbrevations in this publication.)	28	2	29	Alpha
56	If Foreign Country	28	19	46	Alphanumeric, Embedded spaces
56	ZIP Code	32	10	41	Numeric, "-", LJ
57	Blank line	-	-	-	_
58	"Amount of payment" (mandatory)	42	17	58	"Amount of payment"
58	Taxpayer's Amount of Payment	61	11	71	Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount – at print position 71. Do not use commas.
59-61	Blank lines	_	_	-	_
62-63	Bottom Registration Mark and conventional form FTB 3582	-	_		End of bottom registration mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, "1251066"

Scannable Form FTB 3582 Record Layout Note: Record Layout is Reduced

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Business Entity Entry Instructions

- All taxpayer data must print in Courier 12-point font, not bold.
- Alpha characters must be in upper case.
- Entity ID Number field must be one of the following:
 - Forms 100-ES, FTB 3539, and FTB 3586
 - Corporation number Numeric, 7 digits, no preceding alpha character or dashes, spaces, or punctuation; includes leading zeros (e.g., "1234567" or "0000000")
 - Forms FTB 3538 and 3587
 - FEIN Numeric, 10 digits, includes hyphen (-) (e.g., "12-3456789" or "00-000000")
 - Forms FTB 3522, 3537 and 3588
 - SOS File Number Numeric, 10 or 12 digits (If SOS File Number is 10 digits, precede with zeros (e.g., "001234567891"). Number must begin with 19 or 20 (e.g., "200412345678")
 - When the entity has applied for or does not have an Entity ID Number, enter the appropriate number of zeros in the Entity ID Number field. When entering zeros for the FEIN, include the hyphen (i.e., "00-0000000").
- Entity Name Control field must contain the first 4 characters of the corporation, exempt organization, partnership, or LLC name with these exceptions:
 - Spell out ampersand (&) as "AND" if (&) is contained in the first 4 characters of the Entity's name. (See Business Entity Information Example 1 on page 56.)
 - **Do not** space or use symbols or any punctuation, including hyphens (-) and slashes (/). (See Business Entity Information Example 2 on page 56.)
 - **Do not** use "The" when it is the first word in the Entity's name. (See Business Entity Information Example 4 on page 56)
- Enter Form Type Indicator as:
 - Forms 100, 100S, and 100W = 1
 - Form 109 = 2
 - Form 199 = 3
 - If more than one form, or no form indicated = 0
 Note: Refer to the specifications for each business entity form to confirm the applicable Form Type Indicator to program for that form.
- Entity Tax Year Beginning and Ending
 - To help eliminate those instances when a user enters a taxable year ending (TYE) date that is earlier than the taxable year beginning (TYB) date, add an error check that allows user to re-enter the correct TYE.
- Enter Business Entity Name Use business name, as is:
 - The corporation, partnership, or LLC name may contain embedded spaces, hyphens (-), slashes (/), and ampersands (&). (See Business Entity Information Examples 1, 2, and 3 on page 56)

 Do not use any other symbols or punctuation in the Business Entity Name field.

Address Data:

- Other than the hyphen (-) and slash (/), use no punctuation or symbols in the Street Address field.
- Do not use commas or periods to separate address information.
- Use standard abbreviations for the suffix of the street name. See "Standard Abbreviations" on page 21.
- Do not enter suite and suite number/letter in the Street Address field. Enter in the designated "Suite" and "Suite Number" fields. These fields are on the same line as the "Street Address" field. Note: Use these abbreviations in the "Suite" field: STE, RM, FL, BLDG, and UN.
- Enter Private Mailbox (PMB) and PMB number/letter in the "PMB" and "PMB number/letter" fields. These fields are on the same line as the "Street Address" field. Do not hardcode "PMB." "PMB" must print only when a user enters a "PMB number/letter." If no "PMB," leave both fields blank.
- Use the Additional Information field for "Doing Business As" (DBA), "Owner/Representative/ Attention" name, and other supplemental address information **only**. Other than the slash (/), use no punctuation or symbols in this field.
- Military "APO" or "FPO" addresses:
 - Enter "APO" or "FPO" in the first three positions of the City field.
 - Do not enter the name of the city for "APO" and "FPO" addresses. Enter the two-character alpha state code in the State field:

City field	State Code	ZIP Code Range
APO	AA	34000-34099
APO	AE	09000-09999
FPO	AP	96200-96699 and 98700

- In the State field, use the standard two-character alpha abbreviation for the state or United States possession. See "State or U.S. Possessions" on page 21.
- If using a foreign address, enter the country beginning in the State field. (The foreign address field overlays the State and ZIP Code fields, plus five additional positions. The overlay area is for the foreign country name and, if applicable, the foreign country's postal code.)
- The ZIP Code can be 10 digits (includes hyphen "-").
- Apply these guidelines, then truncate if the information exceeds the field length.

Note: To help eliminate those instances when the City, State, and ZIP Code are entered into the City field, add an error check at the end of the City field for numeric characters.

(See Business Entity Information Examples page 56)

GUIDELINES FOR BE SCANNABLE VOUCHERS

Business Entity Information Examples:

Examp	le 1 (Corpo	ration:

0000823 LPAN 44-1234567 (123)456-7890 06 FORM 1 TYB 01-01-06 TYE 12-31-06

 $\verb|LP & T CONSULTING SERVICES INCORPORATED| \\$

B GANGLER

9646 BUTTERFIELD WY

RANCHO CORDOVA CA 95670-3720

Example 2 Partnership:

99-7654321 LZ 199971234567 (123)456-7890 06 FORM 0

TYB 01-01-06 TYE 12-31-06

L - Z

5800 SANTA ANITA AV STE 2

EL MONTE CA 92102-1230

Example 3 LLC:

200387654321 2011 95-8654321 (123)456-7890 06 FORM 0

TYB 00-00-00 TYE 00-00-00 2011-2015-2017-2019 WHASSUP

4900 W CAMBRIDGE

ATLANTA GA 30303

Example 4 Exempt Organization:

7777888 LTPL 99-7777777 (123)456-7890 06 FORM 0

TYB 01-01-06 TYE 12-31-06

THE LTP LLC

C VEGA

4545 BUTTERFLY LN PMB 15

SACRAMENTO CA 95823

Submitting BE Scannable Vouchers Forms 100-ES, FTB 3522, 3537, 3538, 3539, 3586, 3587, and 3588 Approval Checklist

All taxpayer data (print lines 51-59) and CTP ID and doc. ID (print line 63) are in Courier 12-point font, not bold.

Entity Data Placement
To get entity data placement approval, submit vouchers that:
\square Have all fields in the correct location.
☐ Follow "Business Entity Entry Instructions" for BE scannable vouchers on page 55.
□ Entity ID Number:
☐ Give an example of corporation number (Forms 100-ES, FTB 3539, and FTB 3586). A corporation number is seven digits. (e.g., "1234567" or "0000000")
☐ Give an example of FEIN (Forms FTB 3538 and FTB 3588). A FEIN is 10 digits including the hypen (e.g., "12-3456789" or "00-0000000")
☐ Give an example of SOS file number, MUST begin with "19" or "20." (Forms FTB 3522, FTB 3537, and FTB 3587). (e.g., "200412345678")
☐ Give an example of Form Type Indicator (i.e., "0," "1," "2," or "3"). (Refer to the specifications for each form to verify the applicable Form Type Indicator to program.)
☐ Give an example of a fiscal year filer [Taxable Year Beginning (TYB) and Taxable Year Ending (TYE)].¹ (e.g., "TYB 02-01-06" "TYE 01-31-07")
☐ Give an example of calendar year filer [Taxable Year Beginning (TYB) and Taxable Year Ending (TYE)]. (e.g., "TYB 01-01-06" "TYE 12-31-06")
Maximize all entity fields. DO NOT FILL FIELDS WITH "X's." If your software does not support the maximum entity fie size, indicate the supported field size in your software company's review package cover letter.
□ Print an example with Private Mailbox (PMB) and letter/number. Left justify the number/letter if less than 6 characters. Do not hardcode "PMB."
☐ Print an example without Private Mailbox (PMB) and letter/number.
Line Geometry
☐ Bold line at print line 49, prints at position 6 through position 80.
☐ Bottom registration mark .25-line weight rule at print line 62, prints at position 6 through position 28 and at position 57 through position 80.²
 Bottom registration mark 2-point rule at print line 62, prints at position 30 through position 35 and at position 50 throug position 55.
☐ Bottom registration mark 2-point vertical rule at print line 62, end at print line 63 at print position 35 (between 35/36) and position 50 (between 50/51).
\square CTP ID prints in print positions 32, 33, and 34 on print line 63.
□ Doc. ID prints in print positions 40 through 46, (with 4 blank spaces before and after) at print line 63.

If your software does not support fiscal year filers, indicate this in your software company's review package cover letter.
 If your software company cannot support the .25-line weight rule, use a 1-point rule. Indicate the use of the 1-point rule in your software company's review package cover letter.

Scannable Form 100-ES Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 LEFT JUSTIFY = LJ RIGHT JUSTIFY = BJ

	RIGHT JUSTIFY = RJ				
Print Line <u>Number</u>	<u>Identification</u>	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field <u>Description</u>
1-5	Blank lines	_	_	_	
6	"Voucher at bottom of page."	30	29	58	Conventional form size/style
7-8	Blank lines	_	_	_	_
9-14	"Installment Information" and box	14	58	71	Conventional form size/style
15	Blank line	_	_	_	_
16-30	"WHERE TO FILE" and box	14	58	71	Conventional form size/style
31-44	Blank lines	_	_	_	_
45	"Detach Here"/"Do Not Mail" line	6	75	80	Conventional form size/style
46	Voucher X ("X" stands for 1, 2, 3, and 4.)	69	10	78	Conventional form size/style
47	"Taxable Year" and underline	6	8	13	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional forms size/style
48	Tax Year Area "2007"	7	6	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifier (100ES) Area	70	9	78	Conventional form size/style
49	Tax Year Area "2007"	7	6	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form Identifier (100ES) Area	70	9	78	Conventional form size/style
49	Bold line	6	75	80	Conventional form size/style
50	Blank line	_	_	_	
51	Corporation Number (mandatory)	6	7	12	Numeric, seven digits, No preceeding alpha character or dashes, spaces, or punctuation. (e.g., "1234567" or "0000000")
51	Entity Name Control (First Four characters of Corporation's Name (mandatory)	20	4	23	Alphanumeric, No embedded spaces, No symbols or punctuation
51	Federal Employer Identification Number (FEIN) (if available)	26	10	35	Numeric, "-", zero fill (e.g., "12-3456789" or "00-0000000")
51	Point of Contact Phone Number	40	14	53	Numeric, "()", "-", embedded space, no other symbol or punctuation, or blank. (e.g., (123) 456-7890))
51	Form Year Indicator (mandatory)	59	2	60	"07"
51	FORM (mandatory)	68	4	71	"FORM"
	Form Toronto Mandage ()	7.4		74	The type of return the entity will file: 100, 100W, or 100S = "1" 109 = "2"
51	Form Type Indicator (mandatory)	74	1	74	If more than one form/no form = "0"
52	Taxable Year Beginning (mandatory) Taxable Year Beginning (mandatory)	6	3	18	"TYB" Numeric, Enter "MM-DD-YY" for fiscal or calendar year beginning, Enter "00-00-00" only if TYB is unknown
52	raxable real beginning (manualory)	11	8	18	ווייט ואוועט או טוו וו

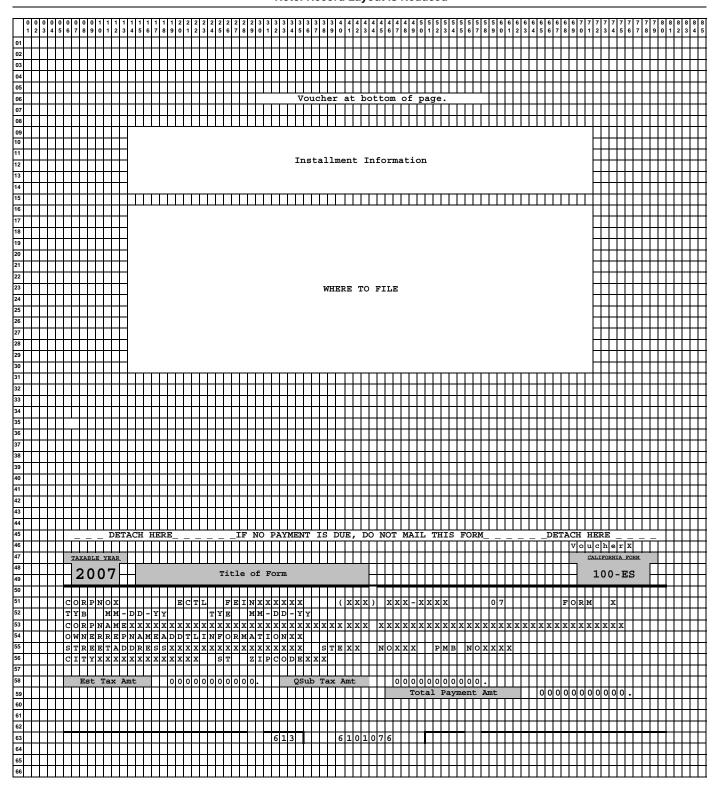
Scannable Form 100-ES Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 LEFT JUSTIFY = LJ RIGHT JUSTIFY = RJ

	LEFT JUSTIFY = LJ				
Print	RIGHT JUSTIFY = RJ	Begin	Maximum	End	
Line		Print	Field	Print	Field
Number	Identification	Position	<u>Length</u>	<u>Position</u>	<u>Description</u>
52	Taxable Year Ending (mandatory)	24	3	26	"TYE"
52	Taxable Year Ending (mandatory)	29	8	36	Numeric, Enter "MM-DD-YY" for fiscal or calendar year ending, Enter "00-00-00" only if TYE is unknown
53	Name of Corporation (mandatory)	6	70	75	Alphanumeric, Embedded spaces, "-", "f", "&", No other symbols or punctuation
54	Owner's or Representative's name or Additional Information	6	30	35	Alphanumeric, Embedded spaces, "/", No other symbols or punctuation. If no Owner's/ Representative's name or additional information, leave print line 54 blank.
55	Street Address (mandatory)	6	30	35	Alphanumeric, Embedded spaces, "-", "/", No other symbols or punctuation
55	STE, RM, FL, BLDG, and UN	38	5	42	Alpha, LJ
55	Number or Letter (No symbols)	45	5	49	Alphanumeric, LJ
55	Private Mailbox (PMB)	52	3	54	"PMB"
55	Private Mailbox Number or Letter	56	6	61	Alphanumeric, LJ
56	City (mandatory)	6	17	22	Alphanumeric, Embedded spaces
56	State (mandatory) (Use Standard Abbreviations in this publication.)	25	2	26	Alpha
56	If Foreign Country	25	19	43	Alphanumeric, Embedded spaces
56	ZIP Code	29	10	38	Numeric, "–", LJ
57	Blank line	_	_	_	_
58	"Est Tax Amt" (mandatory)	6	11	16	"Est Tax Amt"
58	Est Tax Amt	19	12	30	Numeric, RJ, whole dollars only, or blank. Decimal point must print at end of dollar amount – print position 30.
58	"QSub Tax Amt" (mandatory)	33	12	44	"QSub Tax Amt"
58	QSub Tax Amt	47	12	58	Numeric, RJ, whole dollars only, or blank. Decimal point must print at end of dollar amount – print position 58.
59	"Total Payment Amt" (mandatory)	46	17	62	"Total Payment Amt"
59	Total Payment Amt	65	12	76	Numeric, RJ, whole dollars only, or blank. Decimal point must print at end of dollar amount – print position 76.
60-61	Blank lines	-	-	-	-
62-63	Bottom Registration Mark and conventional Form 100-ES	-	-	-	End of bottom registration mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, "6101076"
	• • • • • • • • • • • • • • • • • • • •				

Scannable Form 100-ES Record Layout Note: Record Layout is Reduced



Scannable Form FTB 3522 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 LEFT JUSTIFY = LJ RIGHT JUSTIFY = RJ

	RIGHT JUSTIFY = LJ				
Print Line Number		Begin Print Position	Maximum Field	End Print Position	Field
	Identification	Position	Length		<u>Description</u>
1-5	Blank lines				Occupational forms size (Abda
6	"Voucher at bottom of page."	30	29	58	Conventional form size/style
7-8	Blank lines				
9-12	"IF AMOUNT" and box	14	58	71	Conventional form size/style
13-15	Blank lines		_	_	_
16-28	"WHERE TO FILE" and box	14	58	71	Conventional form size/style
29	Blank line		_	-	_
30-40	"WHEN TO FILE" and box	14	58	71	Conventional form size/style
41-44	Blank lines	_	_	_	
45	"Detach Here"/"Do Not Mail" line	6	75	80	Conventional form size/style
46	Blank line	_	-	-	-
47	"Taxable Year" and underline	6	8	13	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional form size/style
48	Tax Year Area "2007"	7	6	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifier (3522) Area	70	9	78	Conventional form size/style
49	Tax Year Area "2007"	7	6	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form Identifier (3522) Area	70	9	78	Conventional form size/style
49	Bold line	6	75	80	Conventional form size/style
50	Blank line	_	_	_	_
51	Number (mandatory)	6	12	17	Numeric, SOS File Number must begin with 19 or 20. (e.g., 199412345678) SOS File Number can be 10 digits or 12 digits. When 10 digits, precede Limited Liability Company SOS File with zeros. (e.g., "001234567890") If not available, zero zero fill (e.g., "0000000000000").
	Entity Name Control (First Four				2010 IIII (0.g., 00000000000).
51	characters of Limited Liability Company's Name) (mandatory)	20	4	23	Alphanumeric, No embedded spaces, No symbols or punctuation
51	Federal Employer Identification Number (FEIN) (if available)	26	10	35	Numeric, "-", zero fill (e.g., "12-3456789" or "00-0000000")
F-4	Delicat of Countries Dhoma Number	40	4.4	50	Numeric, "()",",", no other symbols or punctuation, embedded space, or blank
51	Point of Contact Phone Number	40	14	53	(e.g., (123) 456-7890)
51	Form Year Indicator (mandatory)	59	2	60	"07"
51	FORM (mandatory)	68	4	71	"FORM"
51	Form Type Indicator (mandatory)	74	1	74	Numeric, "0"
52	Taxable Year Beginning (mandatory)	6	3	8	"TYB"
52	Taxable Year Beginning (mandatory)	11	8	18	Numeric, Enter "MM-DD-YY" for fiscal or calendar year beginning, Enter "00-00-00" only if TYB is unknown
52	Taxable Year Ending (mandatory)	24	3	26	"TYE"
<u> </u>	Taxable Teal Ending (Manualety)	<u></u>			

Scannable Form FTB 3522 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 LEFT JUSTIFY = LJ RIGHT JUSTIFY = B.I

DBA, Attention Name, and/or Additional Information 6 30 35 line 54 blank. Alphanumeric, Embedded spaces, "-", "/", No other symbols or punctuation, leave print line 54 blank. Alphanumeric, Embedded spaces, "-", "/", No other symbols or punctuation 55 Street Address (mandatory) 6 30 35 other symbols or punctuation 55 STE, RM, FL, BLDG, and UN 38 5 42 Alpha, LJ 55 Number or Letter (No symbols) 45 5 49 Alphanumeric, LJ 55 Private Mailbox (PMB) 52 3 54 "PMB" 55 Private Mailbox Number or Letter 56 6 6 61 Alphanumeric, LJ 56 City (mandatory) 57 State (mandatory) 58 State (mandatory) 59 State (mandatory) 59 10 38 Numeric, "-", LJ 57-58 Blank lines 59 "Total Payment Amt" (mandatory) 59 Total Payment Amt" (mandatory) 59 Total Payment Amt 65 12 76 "Total Payment Amt" 59 Total Payment Amt 50 Blank lines 50 10 76 Payment Amt 51 12 76 "Total Payment Amt 52 13 Pay 14 Payment Amt 53 15 Pay 15 Pay 15 Pay 16 Payment Amt 54 Payment Amt 55 16 Payment Amt 56 17 62 "Total Payment Amt 57 15 Payment Amt 58 16 Payment Amt 59 Total Payment Amt 59 Total Payment Amt 59 Total Payment Amt 50 16 Blank lines 50 17 10 Payment Amt 50 18 Payment Amt 50 19 Payment Amt 50 10 Payment 50 10 Payment 50 10 Payment 50 10 Payment 50 10 Payment 50 10 Payme		LEFT JUSTIFY = LJ				
52 Taxable Year Ending (mandatory) 29 8 36 Ender of TYE is unknown 53 Name of Limited Liability Company (mandatory) 6 70 75 Alphanumeric, Embedded spaces, "-", "No other symbols or punctuation 54 Additional Information 6 30 35 line 54 blank. 55 Street Address (mandatory) 6 30 35 line 54 blank. 55 Street Address (mandatory) 6 30 35 other symbols or punctuation. If no DBA, Attention name, or additional information, leave print inne 54 blank. 55 Street Address (mandatory) 6 30 35 line 54 blank. 55 Street Address (mandatory) 6 30 35 other symbols or punctuation. If no DBA, Attention name, or additional information, leave print inne 54 blank. 55 Street Address (mandatory) 6 30 35 line 54 blank. 55 Street Address (mandatory) 8 5 42 Alphanumeric, Embedded spaces, "-", "/", "No other symbols or punctuation." 55 STE, RM, FL, BLDG, and UN 38 5 42 Alpha, LU 55 Private Mailbox (PMB) 52 3 54 "PMB" 55 Private Mailbox Number or Letter 56 6 61 <td< th=""><th>Line</th><th></th><th>Print</th><th>Field</th><th>Print</th><th></th></td<>	Line		Print	Field	Print	
Sample of the symbols of punctuation Alphanumeric, Embedded spaces, "", No other symbols or punctuation Alphanumeric, Embedded spaces, "", No other symbols or punctuation. If no DBA, Attention name, or additional information Alphanumeric, Embedded spaces, "", No other symbols or punctuation, leave print line 54 blank.	52	Taxable Year Ending (mandatory)	29	8	36	calendar year ending, Enter "00-00-00" only if
DBA, Attention Name, and/or Additional Information 6 30 35 line 54 blank. Alphanumeric, Embedded spaces, "-", "/", No other symbols or punctuation, leave print line 54 blank. Alphanumeric, Embedded spaces, "-", "/", No other symbols or punctuation 55 Street Address (mandatory) 6 30 35 other symbols or punctuation 55 STE, RM, FL, BLDG, and UN 38 5 42 Alpha, LJ 55 Number or Letter (No symbols) 45 5 49 Alphanumeric, LJ 55 Private Mailbox (PMB) 52 3 54 "PMB" 55 Private Mailbox Number or Letter 56 6 6 61 Alphanumeric, LJ 56 City (mandatory) 57 State (mandatory) 58 State (mandatory) 59 State (mandatory) 59 10 38 Numeric, "-", LJ 57-58 Blank lines 59 "Total Payment Amt" (mandatory) 59 Total Payment Amt" (mandatory) 59 Total Payment Amt 65 12 76 "Total Payment Amt" 59 Total Payment Amt 50 Blank lines 50 10 76 Payment Amt 51 12 76 "Total Payment Amt 52 13 Pay 14 Payment Amt 53 15 Pay 15 Pay 15 Pay 16 Payment Amt 54 Payment Amt 55 16 Payment Amt 56 17 62 "Total Payment Amt 57 15 Payment Amt 58 16 Payment Amt 59 Total Payment Amt 59 Total Payment Amt 59 Total Payment Amt 50 16 Blank lines 50 17 10 Payment Amt 50 18 Payment Amt 50 19 Payment Amt 50 10 Payment 50 10 Payment 50 10 Payment 50 10 Payment 50 10 Payment 50 10 Payme	53	, , ,	6	70	75	
55 Street Address (mandatory) 6 30 35 other symbols or punctuation 55 STE, RM, FL, BLDG, and UN 38 5 42 Alpha, LJ 55 Number or Letter (No symbols) 45 5 49 Alphanumeric, LJ 55 Private Mailbox (PMB) 52 3 54 "PMB" 55 Private Mailbox Number or Letter 56 6 61 Alphanumeric, LJ 56 City (mandatory) 6 17 22 Alphanumeric, Embedded spaces 56 Abbreviations in this publication.) 25 2 26 Alpha 56 If Foreign Country 25 19 43 Alphanumeric, Embedded spaces 56 ZIP Code 29 10 38 Numeric, "-", LJ 57-58 Blank lines - - - - 59 "Total Payment Amt" (mandatory) 46 17 62 "Total Payment Amt" 59 Total Payment Amt 65 12 76 amoun	54		6	30	35	name, or additional information, leave print
55 Number or Letter (No symbols) 45 5 49 Alphanumeric, LJ 55 Private Mailbox (PMB) 52 3 54 "PMB" 55 Private Mailbox Number or Letter 56 6 61 Alphanumeric, LJ 56 City (mandatory) 6 17 22 Alphanumeric, Embedded spaces 56 State (mandatory) (Use Standard Abbreviations in this publication.) 25 2 26 Alpha 56 If Foreign Country 25 19 43 Alphanumeric, Embedded spaces 56 ZIP Code 29 10 38 Numeric, "-", LJ 57-58 Blank lines - - - - - 59 "Total Payment Amt" (mandatory) 46 17 62 "Total Payment Amt" 59 Total Payment Amt 65 12 76 amount - print position 76. 60-61 Blank lines - - - - - 62-63 Bottom Registration Mark and conventiona	55	Street Address (mandatory)	6	30	35	
55 Private Mailbox (PMB) 52 3 54 "PMB" 55 Private Mailbox Number or Letter 56 6 61 Alphanumeric, LJ 56 City (mandatory) 6 17 22 Alphanumeric, Embedded spaces State (mandatory) (Use Standard State (mandatory) 25 2 26 Alpha 56 If Foreign Country 25 19 43 Alphanumeric, Embedded spaces 56 ZIP Code 29 10 38 Numeric, "-", LJ 57-58 Blank lines - - - - 59 "Total Payment Amt" (mandatory) 46 17 62 "Total Payment Amt" 59 Total Payment Amt 65 12 76 amount - print position 76. 60-61 Blank lines - - - - 62-63 Bottom Registration Mark and conventional form FTB 3522 - - - - 63 CTP ID (mandatory) 32 3 34 Numeric	55	STE, RM, FL, BLDG, and UN	38	5	42	Alpha, LJ
Frivate Mailbox Number or Letter 56 6 6 61 Alphanumeric, LJ 56 City (mandatory) (Use Standard State (mandatory) (Use Standard State (mandatory) (Use Standard State (mandatory) (Use Standard State (mandatory) (Use Standard State (mandatory) (Use Standard State (mandatory) (Use Standard State (mandatory) (Use Standard State (mandatory)	55	Number or Letter (No symbols)	45	5	49	Alphanumeric, LJ
State (mandatory) (Use Standard State (mandatory) (Use Standard Abbreviations in this publication.) 56	55	Private Mailbox (PMB)	52	3	54	"PMB"
State (mandatory) (Use Standard Abbreviations in this publication.) 56	55	Private Mailbox Number or Letter	56	6	61	Alphanumeric, LJ
Abbreviations in this publication.) 25 2 26 Alpha If Foreign Country 25 19 43 Alphanumeric, Embedded spaces 56 ZIP Code 29 10 38 Numeric, "-", LJ 57-58 Blank lines 59 "Total Payment Amt" (mandatory) 46 17 62 "Total Payment Amt" Numeric, RJ, whole dollars only. Decimal point must print at end of dollar 59 Total Payment Amt 65 12 76 amount - print position 76. 60-61 Blank lines 62-63 Bottom Registration Mark and conventional form FTB 3522 conventional form size/style 63 CTP ID (mandatory) 32 3 34 Numeric	56	City (mandatory)	6	17	22	Alphanumeric, Embedded spaces
56 ZIP Code 29 10 38 Numeric, "-", LJ 57-58 Blank lines - - - - 59 "Total Payment Amt" (mandatory) 46 17 62 "Total Payment Amt" 59 Total Payment Amt 65 12 76 amount - print position 76. 60-61 Blank lines - - - - 62-63 Bottom Registration Mark and conventional form FTB 3522 - - - - 63 CTP ID (mandatory) 32 3 34 Numeric	56		25	2	26	Alpha
57-58 Blank lines	56	If Foreign Country	25	19	43	Alphanumeric, Embedded spaces
59 "Total Payment Amt" (mandatory) 46 17 62 "Total Payment Amt" Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount – print position 76. 60-61 Blank lines – – – 62-63 Bottom Registration Mark and conventional form FTB 3522 – – – conventional form size/style 63 CTP ID (mandatory) 32 3 34 Numeric	56	ZIP Code	29	10	38	Numeric, "-", LJ
Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount – print position 76. Total Payment Amt 65 12 76 Blank lines 62-63 Bottom Registration Mark and conventional form FTB 3522 conventional form size/style 63 CTP ID (mandatory) 32 3 Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount – print position 76. End of bottom registration mark and conventional form size/style	57-58	Blank lines	-	-	-	-
Total Payment Amt 65 12 76 Decimal point must print at end of dollar amount – print position 76. 60-61 Blank lines	59	"Total Payment Amt" (mandatory)	46	17	62	"Total Payment Amt"
Bottom Registration Mark and conventional form FTB 3522 Conventional form Size/style 63 CTP ID (mandatory) 32 3 34 Numeric	59	Total Payment Amt	65	12	76	Decimal point must print at end of dollar
form FTB 3522 - - - conventional form size/style 63 CTP ID (mandatory) 32 3 34 Numeric	60-61	Blank lines	-	-	_	_
	62-63		_	_	_	<u> </u>
63 Doc. ID (mandatory) 40 7 46 Numeric, "6111076"	63	CTP ID (mandatory)	32	3	34	Numeric
	63	Doc. ID (mandatory)	40	7	46	Numeric, "6111076"

Scannable Form FTB 3522 Record Layout Note: Record Layout is Reduced

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Scannable Form FTB 3537 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 LEFT JUSTIFY = LJ RIGHT JUSTIFY = B.I

	RIGHT JUSTIFY = LJ				
Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-5	Blank lines	<u>1 03iti011</u>	<u>Lengin</u>	<u> </u>	
6	"Voucher at bottom of page."	30	29	58	Conventional form size/style
	1 0				Conventional form size/style
7-8	Blank lines "DO NOT USE" and box	- 14	- F0	71	Conventional form size/atule
9-12		14	58	71	Conventional form size/style
13-15	Blank lines	_		_	
16-28	"WHERE TO FILE" and box	14	58	71	Conventional form size/style
29	Blank line	_		_	-
30-40	"WHEN TO FILE" and box	14	58	71	Conventional form size/style
41-44	Blank lines	_	_	_	-
45	"Detach Here"/"Do Not Mail" line	6	75	80	Conventional form size/style
46	Blank line	_	-	-	_
47	"Taxable Year" and underline	6	8	13	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional form size/style
48	Tax Year Area "2006"	7	6	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifier (3537 (LLC)) Area	70	9	78	Conventional form size/style
49	Tax Year Area "2006"	7	6	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form Identifier (3537 (LLC)) Area	70	9	78	Conventional form size/style
49	Bold line	6	75	80	Conventional form size/style
50	Blank line	-	-	-	_
51	Limited Liability Company SOS File Number (mandatory)	6	12	17	Numeric, SOS File Number must begin with 19 or 20 (e.g., 200412345678). SOS File Number can be 10 digits or 12 digits. When 10 digits, precede with zeros. (e.g., "001234567890"). If not available, zero fill (e.g., "000000000000").
51	Entity Name Control (First Four characters of Limited Liability Company's Name) (mandatory)	20	4	23	Alphanumeric, No embedded spaces, No symbols or punctuation
51	Federal Employer Identification Number (FEIN) (if available)	26	10	35	Numeric "–" zero fill (e.g., "12-3456789" or "00-0000000")
51	Point of Contact Phone Number	40	14	53	Numeric, "()", "-", embedded space, no other symbols or punctuation, or blank (e.g., (123) 456-7890).
51	Form Year Indicator (mandatory)	59	2	60	"06"
51	FORM (mandatory)	68	4	71	"FORM"
	, , ,				
51	Form Type Indicator (mandatory)	74	1	74	Numeric, "0"
52	Taxable Year Beginning (mandatory)	6	3	8	"TYB"
52	Taxable Year Beginning (mandatory)	11	8	18	Numeric, Enter "MM-DD-YY" for fiscal or calendar year beginning, Enter "00-00-00" only if TYB is unknown
52	Taxable Year Ending (mandatory)	24	3	26	"TYE"

Scannable Form FTB 3537 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 LEFT JUSTIFY = LJ RIGHT JUSTIFY = B.J

	LEFT JUSTIFY = LJ				
Drint	RIGHT JUSTIFY = RJ	Dania	Marriagram	Co.d	
Print Line		Begin Print	Maximum Field	End Print	Field
Number	<u>Identification</u>	<u>Position</u>	<u>Length</u>	<u>Position</u>	<u>Description</u>
52	Taxable Year Ending (mandatory)	29	8	36	Numeric, Enter "MM-DD-YY" for fiscal or calendar year ending, Enter "00-00-00" only if TYE is unknown
53	Name of Limited Liability Company (mandatory)	6	70	75	Alphanumeric, Embedded spaces, "-", "/", "&", No other symbols or punctuation
54	DBA and/or Additional Information	6	30	35	Alphanumeric, Embedded spaces, "/", No other symbols or punctuation. If no DBA or additional information, leave print line 54 blank.
55	Street Address (mandatory)	6	30	35	Alphanumeric, Embedded spaces, "-", "/", No other symbols or punctuation
55	STE, RM, FL, BLDG, and UN	38	5	42	Alpha, LJ
55	Number or Letter (No symbols)	45	5	49	Alphanumeric, LJ
55	Private Mailbox (PMB)	52	3	54	"PMB"
55	Private Mailbox Number or Letter	56	6	61	Alphanumeric, LJ
56	City (mandatory)	6	17	22	Alphanumeric, Embedded spaces
56	State (mandatory) (Use Standard Abbreviations in this publication.)	25	2	26	Alpha
56	If Foreign Country	25	19	43	Alphanumeric, Embedded spaces
56	ZIP Code	29	10	38	Numeric, "-", LJ
57	Blank line	_	_	_	_
58	"LLC Fee Due" (mandatory)	6	11	16	"LLC Fee Due"
58	LLC Fee Due	19	12	30	Numeric, RJ, whole dollars only, or blank. Decimal point must print at end of dollar amount – print position 30.
58	"Total Members' Tax Due" (mandatory)	33	15	47	"Tot Mem Tax Due"
58	Total Members' Tax Due	50	12	61	Numeric, RJ, whole dollars only, or blank. Decimal point must print at end of dollar amount – print position 61.
59	"Total Payment Amt" (mandatory)	46	17	62	"Total Payment Amt"
					Numeric, RJ, whole dollars only. Decimal point must print at end of dollar
59	Total Payment Amt	65	12	76	amount – print position 76.
60-61	Blank lines	_	_	_	
62-63	Bottom Registration Mark and conventional form FTB 3537	_	-	_	End of bottom registration mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, "6121066" (Side 1) and "6122066" (Side 2)

Scannable Form FTB 3537 Record Layout Note: Record Layout is Reduced

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Scannable Form FTB 3538 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 LEFT JUSTIFY = LJ RIGHT JUSTIFY = B.J

	LEFT JUSTIFY = LJ RIGHT JUSTIFY = RJ				
Print	niditi 3031ii i = nj	Begin	Maximum	End	
Line		Print	Field	Print	Field
Number	<u>Identification</u>	<u>Position</u>	<u>Length</u>	<u>Position</u>	Description
1-5	Blank lines	_	_	_	_
6	"Voucher at bottom of page."	30	29	58	Conventional form size/style
7-15	Blank lines	_	_	_	_
16-28	"WHERE TO FILE" and box	14	58	71	Conventional form size/style
29	Blank line	_	_	-	_
30-40	"WHEN TO FILE" and box	14	58	71	Conventional form size/style
41-44	Blank lines	-	-	-	-
45	"Detach Here"/"Do Not Mail" line	6	75	80	Conventional form size/style
46	Blank line	-	-	-	_
47	"Taxable Year" and underline	6	8	13	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional form size/style
48	Tax Year Area "2006"	7	6	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifier (3538 (565)) Area	70	9	78	Conventional form size/style
49	Tax Year Area "2006"	7	6	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form Identifier (3538 (565)) Area	70	9	78	Conventional form size/style
49	Bold line	6	75	80	Conventional form size/style
50	Blank line	_	_	_	_
51	Limited Partnership, Limited Liability Partnership, or REMIC Federal Employer Identification Number (FEIN) (mandatory)	6	10	15	Numeric, "-", or zero fill (e.g., "12-3456789" or "00-0000000")
51	Entity Name Control (First Four characters of Limited Partnership, Limited Liability Partnership, or REMIC Name) (mandatory)	20	4	23	Alphanumeric, No embedded spaces, No symbols or punctuation
51	Secretary of State (SOS) File Number (if available)	26	12	37	Numeric, SOS File Number must begin with 19 or 20. (e.g., 2004123456789). SOS File Number can be 10 digits or 12 digits. When 10 digits, precede with zeros. (e.g., "001234567890") If not available, zero fill (e.g., "000000000000")
51	Point of Contact Phone Number	40	14	53	Numeric, "()", "-", embedded space, no other symbols or punctuation, or blank (e.g., (123) 456-7890)
51	Form Year Indicator (mandatory)	59	2	60	"06"
51	FORM (mandatory)	68	4	71	"FORM"
51	Form Type Indicator (mandatory)	74	1	74	Numeric, "0"
52	Taxable Year Beginning (mandatory)	6	3	8	"TYB"
					Numeric, Enter "MM-DD-YY" for fiscal or calendar year beginning, Enter "00-00-00" only
52	Taxable Year Beginning (mandatory)	11	8	18	if TYB is unknown
52	Taxable Year Ending (mandatory)	24	3	26	"TYE"

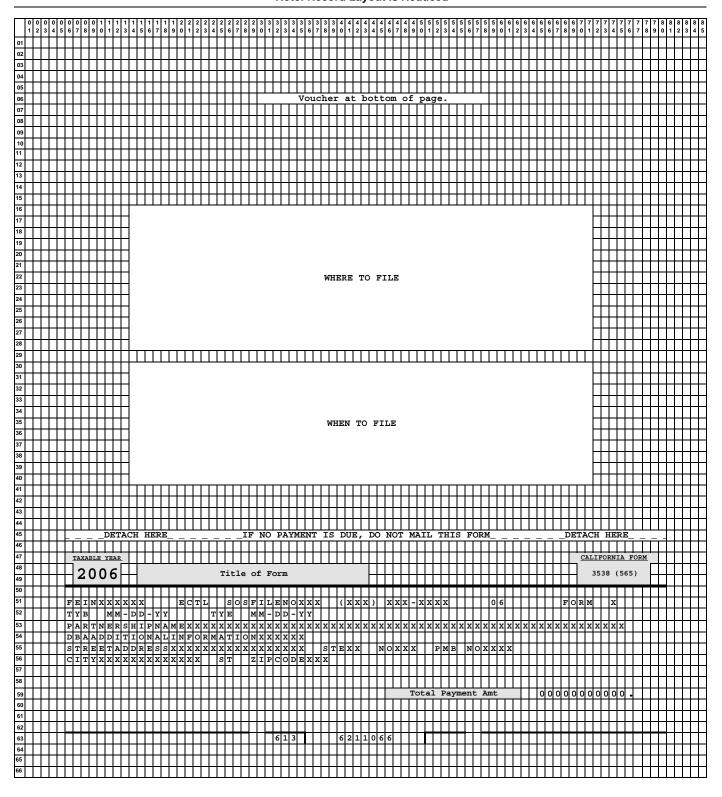
Scannable Form FTB 3538 Specifications

Definitions: ALPHA A-Z (MUST BE ALL CAPS)

NUMERIC 0-9 ALPHANUMERIC A-Z, 0-9

	LEFT JUSTIFY = LJ	0-9		((4
	RIGHT JUSTIFY = RJ				
Print		Begin	Maximum	End	
Line	lalantification	Print	Field	Print	Field
Number	Identification	Position	<u>Length</u>	Position	Description
52	Taxable Year Ending (mandatory)	29	8	36	Numeric, Enter "MM-DD-YY" for fiscal or calendar year ending, Enter "00-00-00" only if TYE is unknown
	Name of Limited Partnership, Limited				
	Liability Partnership, or REMIC				Alphanumeric, Embedded spaces, "-", "/", "&",
53	(mandatory)	6	70	75	No other symbols or punctuation
54	DBA and/or Additional Information	6	30	35	Alphanumeric, Embedded spaces, "/", No other symbols or punctuation. If no DBA or additional information, leave print line 54 blank.
55	Street Address (mandatory)	6	30	35	Alphanumeric, Embedded spaces, "-", "/", No other symbols or punctuation
55	STE, RM, FL, BLDG, and UN	38	5	42	Alpha, LJ
55	Number or Letter (No symbols)	45	5	49	Alphanumeric, LJ
55	Private Mailbox (PMB)	52	3	54	"PMB"
55	Private Mailbox Number or Letter	56	6	61	Alphanumeric, LJ
56	City (mandatory)	6	17	22	Alphanumeric, Embedded spaces
56	State (mandatory) (Use Standard Abbreviations in this publication.)	25	2	26	Alpha
56	If Foreign Country	25	19	43	Alphanumeric, Embedded spaces
56	ZIP Code	29	10	38	Numeric, "-", LJ
57-58	Blank lines	-	-	-	_
59	"Total Payment Amt" (mandatory)	46	17	62	"Total Payment Amt"
59	Total Payment Amt	65	12	76	Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount – print position 76.
60-61	Blank lines	_	_	_	_
00-01	Bottom Registration Mark and conventional				End of bottom registration mark and conventiona
62-63	form FTB 3538	_	_	_	form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, "6211066"

Scannable Form FTB 3538 Record Layout Note: Record Layout is Reduced



Scannable Form FTB 3539 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9
ALPHANUMERIC = A-Z, 0-9
LEFT JUSTIFY = LJ
RIGHT ILISTIFY - RI

	RIGHT JUSTIFY = LJ				
Print	1110111 000111 1 = 110	Begin	Maximum	End	
Line		Print	Field	Print	Field
Number	Identification	<u>Position</u>	<u>Length</u>	<u>Position</u>	Description
1-5	Blank lines	_	_	_	_
6	"Voucher at bottom of page."	30	29	58	Conventional form size/style
7-8	Blank lines	_	_	_	_
9-12	"EFT TAXPAYERS:" and box	14	58	71	Conventional form size/style
13-15	Blank lines	-	-	-	-
16-28	"WHERE TO FILE" and box	14	58	71	Conventional form size/style
29	Blank line	_	-	-	_
30-40	"WHEN TO FILE" and box	14	58	71	Conventional form size/style
41-44	Blank lines	-	_	_	_
45	"Detach Here"/"Do Not Mail" line	6	75	80	Conventional form size/style
46	Blank line	_	_	_	_
47	"Taxable Year" and underline	6	8	13	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional forms size/style
48	Tax Year Area "2006"	7	6	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifier (3539 (CORP)) Area	70	9	78	Conventional form size/style
49	Tax Year Area "2006"	7	6	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form Identifier (3539 (CORP)) Area	70	9	78	Conventional form size/style
49	Bold line	6	75	80	Conventional form size/style
50	Blank line	_	_	_	
					Numeric, seven digits, or zero fill
51	Corporation Number (mandatory)	6	7	12	(e.g., "1234567" or "0000000")
	Entity Name Control (First Four				
E1	characters of Corporation or Exempt	20	4	23	Alphanumeric, No embedded spaces, No
51	Organization Name) (mandatory) Federal Employer Identification	20	4	20	symbols or punctuation
51	Number (FEIN) (if available)	26	10	35	Numeric, "-", zero fill (e.g., "12-3456789" or "00-0000000")
					Numeric, "()", "-", embedded space, no other
					symbol or punctuation, or blank
51	Point of Contact Phone Number	40	14	53	(e.g., (123) 456-7890)
51	Form Year Indicator (mandatory)	59	2	60	"06"
51	FORM (mandatory)	68	4	71	"FORM"
					The type of return the entity will file: 100, 100S, 100W = "1" 109 = "2" 199 = "3"
51	Form Type Indicator (mandatory)	74	1	74	More than one form/No form = "0"
52	Taxable Year Beginning (mandatory)	6	3	8	"TYB"
52	Taxable Year Beginning (mandatory)	11	8	18	Numeric, Enter "MM-DD-YY" for fiscal or calendar year beginning, Enter "00-00-00" only if TYB is unknown
<u>عد</u>	Taxable Teat Degittility (Ittativatory)	1.1	U	10	II I I D IS UIINIOWII

Scannable Form FTB 3539 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 LEFT JUSTIFY = LJ RIGHT JUSTIFY = B.I

	RIGHT JUSTIFY = RJ				
Print Line <u>Number</u>	Identification	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field Description
52	Taxable Year Ending (mandatory)	24	3	26	"TYE"
52	Taxable Year Ending (mandatory)	29	8	36	Numeric, Enter "MM-DD-YY" for fiscal or calendar year ending, Enter "00-00-00" only if TYE is unknown
53	Name of Corporation or Exempt Organization (mandatory)	6	70	75	Alphanumeric, Embedded spaces, "-", "/", "&", No other symbols or punctuation
54	Additional Information	6	30	35	Alphanumeric, Embedded spaces, "/", No other symbols or punctuation. If no additional address information, leave print line 54 blank.
55	Street Address (mandatory)	6	30	35	Alphanumeric, Embedded spaces, "-", "/", No other symbols or punctuation
55	STE, RM, FL, BLDG, and UN	38	5	42	Alpha, LJ
55	Number or Letter (No symbols)	45	5	49	Alphanumeric, LJ
55	Private Mailbox (PMB)	52	3	54	"PMB"
55	Private Mailbox Number or Letter	56	6	61	Alphanumeric, LJ
56	City (mandatory)	6	17	22	Alphanumeric, Embedded spaces
56	State (mandatory) (Use Standard Abbreviations in this publication.)	25	2	26	Alpha
56	If Foreign Country	25	19	43	Alphanumeric, Embedded spaces
56	ZIP Code	29	10	38	Numeric, "-", LJ
57-58	Blank lines	-	-	-	_
59	"Total Payment Amt" (mandatory)	46	17	62	"Total Payment Amt"
59	Total Payment Amt	65	12	76	Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount – print position 76.
60-61	Blank lines	-	_	-	_
62-63	Bottom Registration Mark and conventional form FTB 3539	-	-	_	End of bottom registration mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, "6141066"

Scannable Form FTB 3539 Record Layout Note: Record Layout is Reduced

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Scannable Form FTB 3586 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 LEFT JUSTIFY = LJ RIGHT JUSTIFY = RJ

	RIGHT JUSTIFY = RJ				
Print Line Number	Identification	Begin Print Position	Maximum Field <u>Length</u>	End Print Position	Field Description
1-5	Blank lines	<u>-</u>			
6	"Voucher at bottom of page."	30	29	58	Conventional form size/style
7-8	Blank lines	_	_	_	
9-12	"IF AMOUNT OF" and box	14	58	71	Conventional form size/style
13-15	Blank lines	_	_	_	
16-28	"WHERE TO FILE" and box	14	58	71	Conventional form size/style
29	Blank line		_	_	
30-40	"WHEN TO FILE" and box	14	58	71	Conventional form size/style
41-44	Blank lines		_	_	
45	"Detach Here"/"Do Not Mail" line	6	75	80	Conventional form size/style
46	Blank line	_	_	_	
47	"Taxable Year" and underline	6	8	13	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional forms size/style
48	Tax Year Area "2006"	7	6	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifier (3586 (e-file)) Area	70	9	78	Conventional form size/style
49	Tax Year Area "2006"	7	6	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form Identifier (3586 (e-file)) Area	70	9	78	Conventional form size/style
49	Bold line	6	75	80	Conventional form size/style
50	Blank line	_	_	_	
51	Corporation Number (mandatory)	6	7	12	Numeric, seven digits or zero fill (e.g., "1234567" or "0000000")
51	Entity Name Control (First Four characters of Corporation or Exempt Organization Name) (mandatory)	20	4	23	Alphanumeric, No embedded spaces, No symbols or punctuation
51	Federal Employer Identification Number (FEIN) (if available)	26	10	35	Numeric, "-", zero fill (e.g., "12-3456789" or "00-0000000")
51	Point of Contact Phone Number	40	14	53	Numeric, "()", "-", embedded space, no other symbols or punctuation, or blank (e.g.,(123) 456-7890).
51	Form Year Indicator (mandatory)	59	2	60	"06"
51	FORM (mandatory)	68	4	71	"FORM"
51	Form Type Indicator (mandatory)	74	1	74	The type of return the entity will file: 100 or 100S = "1"
52	Taxable Year Beginning (mandatory)	6	3	8	"TYB"
52	Taxable Year Beginning (mandatory)	11	8	18	Numeric, Enter "MM-DD-YY" for fiscal or calendar year beginning, Enter "00-00-00" only if TYB is unknown

Scannable Form FTB 3586 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 LEFT JUSTIFY = LJ RIGHT JUSTIFY = B.J

Print Line Line Print Print Print Field Print Field Print Field Print Print Field Print		LEFT JUSTIFY = LJ RIGHT JUSTIFY = RJ				
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Scannable Form FTB 3587 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 LEFT JUSTIFY = LJ RIGHT JUSTIFY = B.I

	RIGHT JUSTIFY = LJ				
Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-5	Blank lines	_	_	_	
6	"Voucher at bottom of page."	30	29	58	Conventional form size/style
7-8	Blank lines	_	_	_	_
9-12	"DO NOT SEND" and box	14	58	71	Conventional form size/style
13-15	Blank lines	_	_	_	_
16-28	"WHERE TO FILE" and box	14	58	71	Conventional form size/style
29	Blank line	_	_	_	_
30-40	"WHEN TO FILE" and box	14	58	71	Conventional form size/style
41-44	Blank lines	_	_	_	_
45	"Detach Here"/"Do Not Mail" line	6	75	80	Conventional form size/style
46	Blank line	_	_	_	_
47	"Taxable Year" and underline	6	8	13	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional forms size/style
48	Tax Year Area "2006"	7	6	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifier (3587 (e-file)) Area	70	9	78	Conventional form size/style
49	Tax Year Area "2006"	7	6	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form Identifier (3587 (e-file)) Area	70	9	78	Conventional form size/style
49	Bold line	6	75	80	Conventional form size/style
50	Blank line	_	_	_	
51	Limited Partnership, Limited Liability Partnership, or REMIC Federal Employer Identification Number (FEIN) (mandatory)	6	10	15	Numeric, "-", or zero fill (e.g., "12-3456789" or "00-0000000")
51	Entity Name Control (First Four characters of Limited Partnership, Limited Liability Partnership or REMIC Name) (mandatory)	20	4	23	Alphanumeric, No embedded spaces, No symbols or punctuation
51	Secretary of State (SOS) File Number (if available)	26	12	37	Numeric, SOS File Number must begin with 19 or 20 (e.g., "2004123456789"). SOS File Number can be 10 digits or 12 digits. When 10 digits, precede with zeros. (eg., "001234567890") If not available, zero fill (e.g. "00000000000000")
51	Point of Contact Phone Number	40	14	53	Numeric, "()", "-", embedded space, no other symbols or punctuation, or blank (e.g.,(123) 456-7890)
51	Form Year Indicator (mandatory)	59	2	60	"06"
51	FORM (mandatory)	68	4	71	"FORM"
51		74	1	74	Numeric, "0"
	Form Type Indicator (mandatory)			8	"TYB"
<u>52</u>	Taxable Year Beginning (mandatory) Taxable Year Beginning (mandatory)	11	8	18	Numeric, Enter "MM-DD-YY" for fiscal or calendar year beginning, Enter "00-00-00" only if TYB is unknown

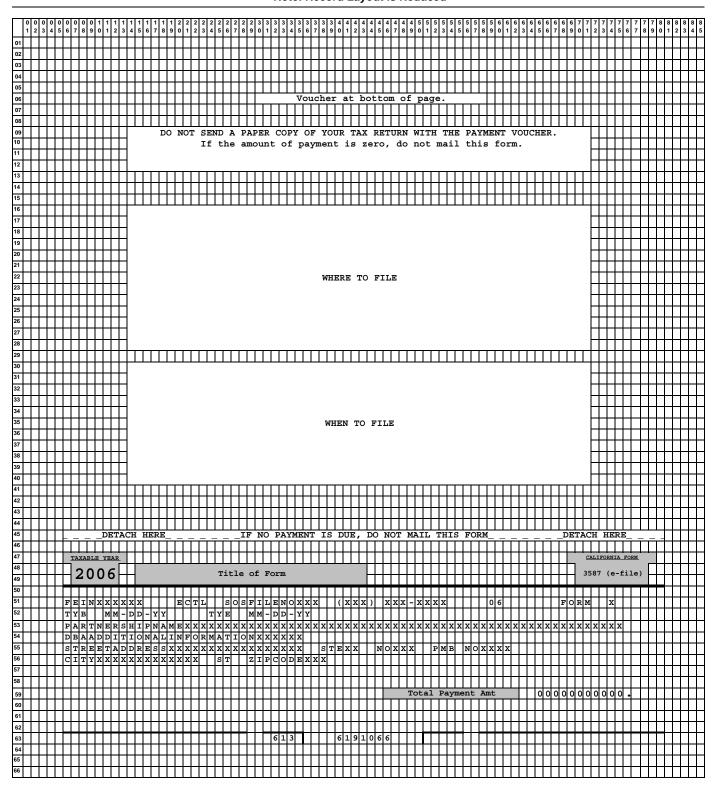
Scannable Form FTB 3587 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 LEFT JUSTIFY = LJ RIGHT JUSTIFY = B.I

	RIGHT JUSTIFY = RJ				
Print Line Number	Identification	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field Description
52	Taxable Year Ending (mandatory)	24	3	26	"TYE"
52	Taxable Year Ending (mandatory)	29	8	36	Numeric, Enter "MM-DD-YY" for fiscal or calendar year ending, Enter "00-00-00" only if TYE is unknown
53	Name of Limited Partnership, Limited Liability Partnership or REMIC (mandatory)	6	70	75	Alphanumeric, Embedded spaces, "-", "f", "&", No other symbols or punctuation
54	DBA and/or Additional Information	6	30	35	Alphanumeric, Embedded spaces, "/", No other symbols or punctuation. If no DBA or additional information, leave print line 54 blank.
55	Street Address (mandatory)	6	30	35	Alphanumeric, Embedded spaces, "-", "/", No other symbols or punctuation
55	STE, RM, FL, BLDG, and UN	38	5	42	Alpha, LJ
55	Number or Letter (No symbols)	45	5	49	Alphanumeric, LJ
55	Private Mailbox (PMB)	52	3	54	"PMB"
55	Private Mailbox Number or Letter	56	6	61	Alphanumeric, LJ
56	City (mandatory)	6	17	22	Alphanumeric, Embedded spaces
56	State (mandatory) (Use Standard Abbreviations in this publication.)	25	2	26	Alpha
56	If Foreign Country	25	19	43	Alphanumeric, Embedded spaces
56-61	ZIP Code	29	10	38	Numeric, "-", LJ
57-58	Blank lines	-	-	-	_
59	"Total Payment Amt" (mandatory)	46	17	62	"Total Payment Amt"
59	Total Payment Amt	65	12	76	Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount – print position 76.
60-61	Blank lines	-	_	_	-
62-63	Bottom Registration Mark and conventional form FTB 3587	_	-	-	End of bottom registration mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, "6191066"

Scannable Form FTB 3587 Record Layout Note: Record Layout is Reduced



Scannable Form FTB 3588 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9
ALPHANUMERIC = A-Z, 0-9
LEFT JUSTIFY = LJ
RIGHT JUSTIFY - RJ

	LEFT JUSTIFY = LJ RIGHT JUSTIFY = RJ				
Print	1110111 1003111 1 - 110	Begin	Maximum	End	
Line		Print	Field	Print	Field
Number	<u>Identification</u>	Position	<u>Length</u>	<u>Position</u>	<u>Description</u>
1-5	Blank lines	_	_	_	_
6	"Voucher at bottom of page."	30	29	58	Conventional form size/style
7-8	Blank lines	_	_	-	_
9-12	"DO NOT SEND" and box	14	58	71	Conventional form size/style
13-15	Blank lines	-	_	_	-
16-28	"WHERE TO FILE" and box	14	58	71	Conventional form size/style
29	Blank line	_	_	_	_
30-40	"WHEN TO FILE" and box	14	58	71	Conventional form size/style
41-44	Blank lines	-	_	_	-
45	"Detach Here"/"Do Not Mail" line	6	75	80	Conventional form size/style
46	Blank line	_	_	_	_
47	"Taxable Year" and underline	6	8	13	Conventional form size/style
47	"California Form" and underline	69	11	79	Conventional forms size/style
48	Tax Year Area "2006"	7	6	12	Conventional form size/style
48	Title of Form	15	29	43	Conventional form size/style
48	Form Identifier (3588 (e-file)) Area	70	9	78	Conventional form size/style
49	Tax Year Area "2006"	7	6	12	Conventional form size/style
49	Title of Form	15	29	43	Conventional form size/style
49	Form Identifier (3588 (e-file)) Area	70	9	78	Conventional form size/style
49	Bold line	6	75	80	Conventional form size/style
50	Blank line	_	_	_	_
51	Limited Liability Company SOS File Number (mandatory)	6	12	17	Numeric, SOS File Number must begin with 19 or 20 (e.g., 2004123456789). SOS File Number can be 10 digits or 12 digits. When 10 digits, precede with zeros (e.g., "001234567890"). If not available, zero fill (e.g. "000000000000").
51	Entity Name Control (First Four characters of Limited Liability Company's Name) (mandatory)	20	4	23	Alphanumeric, No embedded spaces, No symbols or punctuation
51	Federal Employer Identification Number (FEIN) (if available)	26	10	35	Numeric, "-", zero fill (e.g., "12-3456789" or "00-0000000")
51	Point of Contact Phone Number	40	14	53	Numeric, "()", "-", embedded space, no other symbols or punctuation, or blank (e.g.,(123) 456-7890)
51	Form Year Indicator (mandatory)	59	2	60	"06"
51	FORM (mandatory)	68	4	71	"FORM"
51	Form Type Indicator (mandatory)	74	1	74	Numeric, "0"
52	Taxable Year Beginning (mandatory)	6	3	8	"TYB"
52	Taxable Year Beginning (mandatory)	11	8	18	Numeric, Enter "MM-DD-YY" for fiscal or calendar year beginning, Enter "00-00-00" only if TYB is unknown
				-	

Scannable Form FTB 3588 Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS)

NUMERIC = 0-9 ALPHANUMERIC = A-Z, 0-9 LEFT JUSTIFY = LJ RIGHT JUSTIFY - BJ

	LEFT JUSTIFY = L				
	RIGHT JUSTIFY = R				
Print Line		Begin Print	Maximum Field	End Print	Field
Number	Identification	Position	Length	Position	Description
52	Taxable Year Ending (mandatory)	24	3	26	"TYE"
52	Taxable Year Ending (mandatory)	29	8	36	Numeric, Enter "MM-DD-YY" for fiscal or calendar year ending, Enter "00-00-00" only if TYE is unknown
53	Name of Limited Liability Company (mandatory)	6	70	75	Alphanumeric, Embedded spaces, "-", "/", "&", No other symbols or punctuation
54	DBA and/or Additional Information	6	30	35	Alphanumeric, Embedded spaces, "/", No other symbols or punctuation. If no DBA or additional information, leave print line 54 blank.
55	Street Address (mandatory)	6	30	35	Alphanumeric, Embedded spaces, "-", "/", No other symbols or punctuation
55	STE, RM, FL, BLDG, and UN	38	5	42	Alpha, LJ
55	Number or Letter (No symbols)	45	5	49	Alphanumeric, LJ
55	Private Mailbox (PMB)	52	3	54	"PMB"
55	Private Mailbox Number or Letter	56	6	61	Alphanumeric, LJ
56	City (mandatory)	6	17	22	Alphanumeric, Embedded spaces
56	State (mandatory) (Use Standard Abbreviations in this publication.)	25	2	26	Alpha
56	If Foreign Country	25	19	43	Alphanumeric, Embedded spaces
56	ZIP Code	29	10	38	Numeric, "-", LJ
57-58	Blank lines	-	_	-	_
59	"Total Payment Amt" (mandatory)	46	17	62	"Total Payment Amt"
59	Total Payment Amt	65	12	76	Numeric, RJ, whole dollars only. Decimal point must print at end of dollar amount – print position 76.
60-61	Blank lines	-	_	_	
62-63	Bottom Registration Mark and conventional form FTB 3588	-	-	-	End of bottom registration mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, "6201066"

Scannable Form FTB 3588 Record Layout Note: Record Layout is Reduced

